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STATUTORY INSTRUMENTS

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**2015 No. 1985**

**The Pensions Act 2014 (Consequential, Supplementary  
and Incidental Amendments) Order 2015**

**Amendment of the Council Tax Reduction (Scotland) Regulations 2012**

**36.**—(1) The Council Tax Reduction (Scotland) Regulations 2012<sup>(1)</sup> are amended as follows.

(2) In paragraph 10(1)(a)(ii) (additional condition for the disability premium) of Schedule 1 (applicable amount), after “under that Act” insert “or a state pension under Part 1 of the Pensions Act 2014”.

(3) After paragraph 1(a) of Schedule 3 (sums to be disregarded in the calculation of earnings) insert—

“(aa) where—

(i) the employment has been terminated because of retirement; and

(ii) on retirement the applicant is entitled to a state pension under Part 1 of the Pensions Act 2014, or is not so entitled solely because the applicant does not have the minimum number of qualifying years,

any earnings paid or due to be paid in respect of that employment, but only for a period commencing on the day immediately after the date on which the employment was terminated;”.