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SCOTTISH STATUTORY INSTRUMENTS

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**2021 No. 51**

**The Council Tax Reduction (Scotland)  
Amendment (No. 2) Regulations 2021**

**PART 3**

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

**8.** The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012<sup>(1)</sup> are amended in accordance with regulations 9 to 12.

**Exit from the European Union**

**9.** In regulation 17 (persons treated as being in Great Britain), in paragraph (4)(f) omit “(other than the United Kingdom)”.

**Uprating**

**10.** In regulation 20 (applicable amount)<sup>(2)</sup> in paragraph (e), for “£17.60” substitute “£17.65”.

**11.** In regulation 48 (non-dependant deductions)<sup>(3)</sup>—

(a) in paragraph (1)—

(i) in sub-paragraph (a) for “£12.80” substitute “£12.90”, and

(ii) in sub-paragraph (b) for “£4.25” substitute “£4.30”, and

(b) in paragraph (2)—

(i) in sub-paragraph (b) for “£8.45” substitute “£8.50”, and

(ii) in sub-paragraph (c) for “£10.70” substitute “£10.80”.

**12.** In schedule 1 (applicable amount)<sup>(4)</sup>—

(a) in the table in paragraph 2 (personal allowances for the purposes of regulation 20(a))—

(i) in entry (1)(b) for “£187.75” substitute “£191.15”,

(ii) in entry (2)(b) for “£280.85” substitute “£286.05”,

(iii) in entry (4)(a) for “£280.85” substitute “£286.05”, and

(iv) in entry (4)(b) for “£93.10” substitute “£94.90”,

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(1) S.S.I. 2012/319, relevantly amended by S.S.I. 2013/49, S.S.I. 2013/142, S.S.I. 2014/35, S.S.I. 2015/46, S.S.I. 2016/81, S.S.I. 2016/253, S.S.I. 2017/41, S.S.I. 2018/69, S.S.I. 2019/29 and S.S.I. 2020/25.

(2) Regulation 20 was amended by S.S.I. 2016/81 and S.S.I. 2020/25.

(3) Regulation 48 was relevantly amended by S.S.I. 2013/49, S.S.I. 2013/142, S.S.I. 2014/35, S.S.I. 2015/46, S.S.I. 2016/81, S.S.I. 2017/41, S.S.I. 2018/69, S.S.I. 2019/29, and S.S.I. 2020/25.

(4) Schedule 1 was relevantly amended by S.S.I. 2013/49, S.S.I. 2014/35, S.S.I. 2015/46, S.S.I. 2016/81, S.S.I. 2016/253, S.S.I. 2017/41, S.S.I. 2018/69, S.S.I. 2019/29 and S.S.I. 2020/25.

- (b) in the table in paragraph 3 (applicable amount for the purposes of regulation 20(b)), for “£85.34” in both places where it occurs substitute “£85.75”, and
- (c) in the table in paragraph 13 (amount of disability premium)—
  - (i) in entries (1)(a) and (1)(b)(i) for “£66.95” substitute “£67.30”,
  - (ii) in entry (1)(b)(ii) for “£133.90” substitute “£134.60”,
  - (iii) in entry (2) for “£26.60” substitute “£26.67”,
  - (iv) in entry (3) for “£65.52” substitute “£65.94”, and
  - (v) in entry (4) for “£37.50” substitute “£37.70”.