

## SCOTTISH STATUTORY INSTRUMENTS

# 2014 No. 35

## The Council Tax Reduction (Scotland) Amendment Regulations 2014

PROSPECTIVE

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

4. In Schedule 1 (applicable amount)(1)—
- (a) in the table in paragraph 1 (personal allowances)—
    - (i) in entry (1)(a) and (b) for “£71.70” substitute “£72.40”;
    - (ii) in entry (1)(c) for “£56.80” substitute “£57.35”;
    - (iii) in entry (2) for “£71.70” substitute “£72.40”; and
    - (iv) in entry (3) for “£112.55” substitute “£113.70”;
  - (b) in the table in paragraph 3 (personal allowances), in entries (a) and (b) for “£65.62” substitute “£66.33”;
  - (c) in paragraph 4(1)(b) (family premium) for “£17.40” substitute “£17.45”;
  - (d) in the table in paragraph 17 (amounts of disability premiums), in the entry—
    - (i) “Disability premium” for—
      - (aa) “£31.00” substitute “£31.85”; and
      - (bb) “£44.20” substitute “£45.40”;
    - (ii) “Severe disability premium” for—
      - (aa) “£59.50” on both occasions where it appears substitute “£61.10”; and
      - (bb) “£119.00” substitute “£122.20”;
    - (iii) “Disabled child premium” for “£57.89” substitute “£59.50”;
    - (iv) “Carer premium” for “£33.30” substitute “£34.20”; and
    - (v) “Enhanced disability premium” for—
      - (aa) “£23.45” substitute “£24.08”;
      - (bb) “£15.15” substitute “£15.55”; and
      - (cc) “£21.75” substitute “£22.35”;
  - (e) in paragraph 23 (amount of work-related activity component) for “£28.45” substitute “£28.75”; and
  - (f) in paragraph 24 (amount of support component) for “£34.80” substitute “£35.75”.

**Status:** This version of this provision is prospective.

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Amendment Regulations 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

### Commencement Information

**II** Reg. 4 in force at 1.4.2014, see [reg. 1](#)

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**Changes and effects yet to be applied to :**

- reg. 2-5 revoked by [S.S.I. 2021/249 sch. 6](#)
- reg. 4 coming into force by [S.S.I. 2014/35 reg. 1](#)