
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2012 and the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012. The amendments increase the amount of earnings that are to be disregarded in calculating the income of an applicant for the purposes of an award of council tax reduction. The increases operate during the 2020/21 tax year, after which the current thresholds are reapplied.

The amendments reflect the temporary increase in the basic amount of working tax credit made by section 77 of the Coronavirus Act 2020 (c.7).