
SCOTTISH STATUTORY INSTRUMENTS

2020 No. 108

**The Council Tax Reduction (Scotland) Amendment
(No. 3) (Coronavirus) Regulations 2020**

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

2. The Council Tax Reduction (Scotland) Regulations 2012⁽¹⁾ are amended as follows—
- (a) in paragraph 18 (increase in the amount of earnings of the applicant etc. to be disregarded)⁽²⁾ of schedule 3—
 - (i) in sub-paragraph (1), for “£17.10” substitute “£37.10 until and including 4 April 2021, and after that by £17.10”,
 - (ii) in sub-paragraph (3)(c), for “£17.10” substitute “£37.10 until and including 4 April 2021, and after that £17.10”,
 - (b) in paragraph 56 (maximum amount of working tax credit to be disregarded as earnings) of schedule 4, for “£17.10” substitute “£37.10 until and including 4 April 2021 and after that up to £17.10”.

⁽¹⁾ [S.S.I. 2012/303](#).

⁽²⁾ Paragraph 18 is amended by [S.S.I. 2016/81](#).