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SCOTTISH STATUTORY INSTRUMENTS

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**2021 No. 12**

**COUNCIL TAX**

**The Council Tax Reduction (Scotland)  
Amendment (Coronavirus) Regulations 2021**

*Made - - - - 12th January 2021*  
*Laid before the Scottish*  
*Parliament - - 14th January 2021*  
*Coming into force 25th February 2021*

**THE COUNCIL TAX REDUCTION (SCOTLAND)  
AMENDMENT (CORONAVIRUS) REGULATIONS 2021**

1. Citation and commencement
2. Amendment of the Council Tax Reduction (Scotland) Regulations 2012
3. In regulation 2 (interpretation), after the definition of “occupational pension”...
4. In regulation 26 (calculation of income and capital: persons who...
5. In regulation 34(2) (earnings of employed earners: exclusions), after subparagraph...
6. In regulation 36(2) (earnings of self-employed earners: exclusions), at the...
7. In schedule 5 (capital to be disregarded), after paragraph 72...
8. Amendment of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012
9. In regulation 2(1), after the definition of “official error” insert—...
10. In regulation 32(2) (earnings of employed earners: exclusions), after subparagraph...
11. In regulation 35(2) (earnings of self-employed earners: exclusions) , after...
12. In schedule 4 (capital disregards), after paragraph 30G (winter heating...  
Signature  
Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Amendment (Coronavirus) Regulations 2021.