

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.

They provide that a one-off £500 payment that is to be made to Scotland's NHS and social care workers is to be disregarded, for the purposes of council tax reduction, in calculating a person's income and capital.

Changes to legislation:

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