
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 12

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

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

3. In regulation 2 (interpretation), after the definition of “occupational pension” insert—
““one-off payment of £500 to NHS and social care workers” means the £500 payment to Scotland’s NHS and social care workers announced by the First Minister on 30 November 2020(1).”.

(1) See <https://www.gov.scot/news/gbp-500-bonus-for-health-and-social-care-staff/>.