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SCOTTISH STATUTORY INSTRUMENTS

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**2022 No. 52**

**The Council Tax Reduction (Scotland)  
Amendment Regulations 2022**

**PART 2**

**Amendment of the Council Tax Reduction (Scotland) Regulations 2021**

**General amendments**

- 20.** In schedule 3 (sums to be disregarded in the calculation of earnings)—
- (a) in paragraph 2(c)(i) for “paragraph 1(b)(i), (ii) or (iii)(cc)” substitute “paragraph 1(c)(i), (ii) or (iii)(cc)”,
  - (b) in paragraph 4—
    - (i) in sub-paragraph (2) for head (b) substitute—
      - “(b) where the applicant’s applicable amount includes an amount by way of disability premium, either the applicant or the applicant’s partner has not reached the qualifying age for state pension credit and at least one of them is engaged in employment.”,
    - (ii) after sub-paragraph (2) insert—
      - “(2A) This paragraph also applies where the applicant is not a member of a couple and the applicant’s applicable amount includes an amount by way of disability premium, severe disability premium, work-related activity component or support component under schedule 1.”,
    - (iii) in sub-paragraph (3)—
      - (aa) in head (a) after “LCWRA element” insert “or the LCW element”,
      - (bb) in head (b) for the words from “neither” to “pensionable age” substitute “either the applicant or the applicant’s partner has not attained the qualifying age for state pension credit”,
    - (iv) for sub-paragraph (4) substitute—
      - “(4) In this paragraph—
        - (a) “LCWRA element” has the meaning given to it in regulation 27 of the 2013 Regulations<sup>(1)</sup>,” and
        - (b) “LCW element” has the meaning given to it in regulation 39 of the 2013 Regulations<sup>(2)</sup>.”.

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(1) Regulation 27 was amended by [S.I. 2017/204](#).

(2) Regulation 39 was amended by [S.I. 2014/597](#).