
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 197

**The Council Tax Reduction (Scotland)
Amendment (No. 2) Regulations 2023**

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

2.—(1) The Council Tax Reduction (Scotland) Regulations 2021⁽¹⁾ are amended in accordance with paragraph (2).

(2) In regulation 42(4)⁽²⁾ (calculation of awards on a weekly basis (applicants with an award of universal credit))—

- (a) in sub-paragraph (a) for “£175.00” substitute “£258.00”,
- (b) in sub-paragraph (b) for “£300.00” substitute “£442.00”.

⁽¹⁾ [S.S.I. 2021/249](#).

⁽²⁾ Regulation 42 was amended by [S.S.I. 2022/52](#) and [S.S.I. 2023/38](#).