
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 38

**The Council Tax Reduction and Council Tax (Discounts)
(Miscellaneous Amendment) (Scotland) Regulations 2023**

PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

- 14.** In regulation 57 (meaning of “unearned income”)—
- (a) in paragraph (1)(b)(iii) —
 - (i) before “employment” insert “contributory”,
 - (ii) omit “(removing references to an income-based allowance)”,
 - (b) in paragraph (4) for “paragraph (1)(b)(v)” substitute “paragraph (1)(b)(vi)”.

Commencement Information

- II** [Reg. 14](#) in force at 1.4.2023, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023, Section 14.