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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 38**

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

**PART 3**

**Amendment of the Council Tax Reduction (State  
Pension Credit) (Scotland) Regulations 2012**

- 27.** In schedule 1 (applicable amount)<sup>(1)</sup>—
- (a) in the table in paragraph 2 (personal allowances for the purposes of regulation 20(a))—
    - (i) in entry (1)(b) for “£197.10 ” substitute “£217.00”,
    - (ii) in entry (2)(b) for “£294.90” substitute “£324.70”,
    - (iii) in entry (4)(a) for “£294.90” substitute “£324.70”, and
    - (iv) in entry (4)(b) for “£97.80” substitute “£107.70”,
  - (b) in the table in paragraph 3 (applicable amount for the purposes of regulation 20(b)), for “£88.50” in both places where it occurs substitute “£97.23”, and
  - (c) in the table in paragraph 13 (amount of disability premium)—
    - (i) in entries (1)(a) and (1)(b)(i) for “£69.40” substitute “£76.40”,
    - (ii) in entry (1)(b)(ii) for “£138.80” substitute “£152.80”,
    - (iii) in entry (2) for “£27.44” substitute “£30.17”,
    - (iv) in entry (3) for “£68.04” substitute “£74.69”, and
    - (v) in entry (4) for “£38.85” substitute “£42.75”.

**Commencement Information**

**II** [Reg. 27](#) in force at 1.4.2023, see [reg. 1](#)

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<sup>(1)</sup> Schedule 1 was relevantly amended by S.S.I. 2013/49, S.S.I. 2014/35, S.S.I. 2015/46, S.S.I. 2016/81, S.S.I. 2016/253, S.S.I. 2017/41, S.S.I. 2018/69, S.S.I. 2019/29, S.S.I. 2020/25, S.S.I. 2021/51 and S.S.I. 2022/52.

**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 27.