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SCOTTISH STATUTORY INSTRUMENTS

2017 No. 357

COUNCIL TAX

**The Council Tax Reduction (Scotland)
Amendment (No. 2) Amendment Regulations 2017**

<i>Made</i>	- - - -	<i>25th October 2017</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>25th October 2017</i>
<i>Coming into force</i>	- -	<i>19th November 2017</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80 and 113(1) and paragraph 1 of schedule 2 of the Local Government Finance Act 1992⁽¹⁾ and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment (No. 2) Amendment Regulations 2017 and come into force on 19th November 2017.

Amendment of the Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2017

2. The Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2017⁽²⁾ are amended as follows.

3. In regulation 7 omit paragraph (b).

(1) 1992 c.14; section 80 was amended by paragraph 176 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c.39). There are other amendments to section 80 and section 113(1) that are not relevant to these Regulations. The functions of the Secretary of State, in so far as within devolved competence, were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).

(2) S.S.I. 2017/326.

St Andrew's House,
Edinburgh
25th October 2017

DEREK MACKAY
A member of the Scottish Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2017 (“the Amending Regulations”) to correct an error in those Regulations. The amendment removes the amendment made by regulation 7(b) of the Amending Regulations. This means that the disregard of bereavement support payment for the purpose of calculation of income other than earnings is not subject to the limitation contained in paragraph 40 of schedule 4 of the Council Tax Reduction (Scotland) Regulations 2012.