
SCOTTISH STATUTORY INSTRUMENTS

2003 No. 137

COUNCIL TAX

**The Council Tax (Liability of Owners)
(Scotland) Amendment Regulations 2003**

<i>Made</i>	- - - -	<i>3rd March 2003</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>6th March 2003</i>
<i>Coming into force</i>	- -	<i>1st April 2003</i>

The Scottish Ministers, in exercise of the powers conferred by sections 76(1) and (7) and 116(1) of the Local Government Finance Act 1992⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:

(1) 1992 c. 14. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46). In section 116(1), see the definition of “prescribed”.