

2007 No. 213

COUNCIL TAX

**The Council Tax (Discounts) (Scotland) Amendment
Regulations 2007**

<i>Made</i> - - - -	<i>6th March 2007</i>
<i>Laid before the Scottish Parliament</i>	<i>8th March 2007</i>
<i>Coming into force</i> - -	<i>1st April 2007</i>

The Scottish Ministers, in exercise of the powers conferred by sections 113(1) and 116(1) of, and paragraph 9 of Schedule 1 to, the Local Government Finance Act 1992(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Council Tax (Discounts) (Scotland) Amendment Regulations 2007 and shall come into force on 1st April 2007.

Amendment of Regulations

2. Regulation 2(2)(c) of the Council Tax (Discounts) (Scotland) Regulations 1992(b) is amended by substituting “£44” for “£36”.

TOM McCABE
A member of the Scottish Executive

St Andrew’s House,
Edinburgh
6th March 2007

(a) 1992 c. 14; section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made. 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).
(b) S.I. 1992/1409; relevant amending instruments are S.I. 1994/629, 1997/587, 1998/340, and S.S.I 2005/572.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under Part II of the Local Government Finance Act 1992 (“the 1992 Act”), the amount payable as council tax for a dwelling in Scotland is reduced in circumstances where a person resident in that dwelling falls to be disregarded for the purposes of discount (and where there is no more than one other person resident in the dwelling liable for council tax). Schedule 1 to the 1992 Act provides for classes of persons to qualify for the purposes of discount and the Council Tax (Discounts) (Scotland) Regulations 1992 (“the 1992 Regulations”) make additional provision in relation to certain of those classes.

These Regulations amend regulation 2 of the 1992 Regulations, which prescribes conditions which must be fulfilled if a care worker is to be disregarded for the purposes of discount. The amendment increases from £36 to £44 per week (in line with inflationary increases) the maximum remuneration which a care worker can earn and still be disregarded.

£3.00

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