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SCOTTISH STATUTORY INSTRUMENTS

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**2012 No. 303**

**COUNCIL TAX**

**The Council Tax Reduction (Scotland) Regulations 2012**

*Made* - - - - - *7th November 2012*  
*Laid before the Scottish*  
*Parliament* - - - - - *9th November 2012*  
*Coming into force* - - - *28th January 2013*

The Scottish Ministers make the following Regulations in exercise of the powers in sections 80 and 113(1) and (2) of, and paragraph 1 of Schedule 2 to, the Local Government Finance Act 1992<sup>(1)</sup> and all other powers enabling them to do so.

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<sup>(1)</sup> 1992 c.14. Section 80 was amended by paragraph 176 of Schedule 13 to the Local Government etc. (Scotland) Act 1994 (c.39). 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).