
SCOTTISH STATUTORY INSTRUMENTS

2012 No. 338

COUNCIL TAX

**The Council Tax (Administration and Enforcement)
(Scotland) Amendment Regulations 2012**

Made - - - - 6th December 2012
Laid before the Scottish
Parliament - - 10th December 2012
Coming into force 9th February 2013

**THE COUNCIL TAX (ADMINISTRATION AND ENFORCEMENT)
(SCOTLAND) AMENDMENT REGULATIONS 2012**

1. Citation and commencement
2. Amendment of the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992
3. After regulation 2, insert— Information as to occupancy (1) Any person appearing to a levying authority to be...
4. In regulation 9 (notification of assumptions, exempt dwellings), in paragraph...
5. As the title to Part IV, for “Discounts” substitute “Variations”....
6. In regulation 12 (ascertainment of entitlements)— (a) in the heading,...
7. In regulation 13 (assumptions as to discount)—
8. In regulation 14 (notification of discount assumptions)—
9. In regulation 15 (correction of assumptions)— (a) in the heading,...
10. In regulation 20 (demand notices: assumptions)— (a) in paragraph (3)(e),...
11. In regulation 28(4) (content of demand notices) for “and (ii)”...
12. In paragraph 6(2) (variation of instalment payments) of Schedule 1...
13. In paragraph 5 of Schedule 2 (content of demand notices),...
14. In paragraph 8(a) (explanatory notes) of Schedule 2, after sub-paragraph...
15. In paragraph 9 of Schedule 2 (matters to be contained...
Signature
Explanatory Note