

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2013 No. 87**

**COUNCIL TAX**

**The Council Tax (Information-sharing in relation to Council Tax Reduction) (Scotland) Regulations 2013**

*Made* - - - - 27th February 2013  
*Laid before the Scottish Parliament* - - - - 28th February 2013  
*Coming into force* - - 1st April 2013

The Scottish Ministers, make the following Regulations in exercise of the powers conferred by paragraph 15C(5) of Schedule 2 to the Local Government Finance Act 1992(1) and all other powers enabling them to do so.

In accordance with paragraph 15C(6) of that schedule, these Regulations are made with the consent of the Commissioners for Her Majesty's Revenue and Customs.

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Council Tax (Information-sharing in relation to Council Tax Reduction) (Scotland) Regulations 2013 and come into force on 1st April 2013.

(2) In these Regulations—

“council tax reduction” means a reduction in council tax provided for by Regulations under section 80 of the 1992 Act (council tax, Scotland: reduced amounts)(2); and

“the 1992 Act” means the Local Government Finance Act 1992.

**Supply of information by the Revenue and Customs**

2. The prescribed purposes for the purposes of paragraph 15C(1) of Schedule 2 to the 1992 Act (purposes for which information held by the Revenue and Customs may be supplied to a qualifying person) are any purposes relating to—

- (a) the determination of an application for a council tax reduction;
- (b) the review of, or appeal against, such a determination;
- (c) the prevention or detection of fraud or error in connection with a council tax reduction; or

---

(1) 1992 c.14. Paragraph 15C of Schedule 2 was inserted by section 17 of the Local Government Finance Act 2012 (c.17).

(2) There are amendments to section 80 that are not relevant to these Regulations.

(d) action as a result of an attempt to obtain a council tax reduction fraudulently.

3. The prescribed purposes for the purposes of paragraphs 15C(3) and (4) of Schedule 2 to the 1992 Act (purposes for which information supplied by the Revenue and Customs may be used or supplied to another qualifying person) are any purposes relating to—

- (a) the determination of an application for a council tax reduction;
- (b) the review of, or appeal against, such a determination;
- (c) the prevention or detection of fraud or error in connection with a council tax reduction; or
- (d) action as a result of an attempt to obtain a council tax reduction fraudulently.

St Andrew's House,  
Edinburgh  
27th February 2013

*JOHN SWINNEY*  
A member of the Scottish Government

---

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide for circumstances in which a Revenue and Customs official may supply information which is held by Her Majesty's Revenue and Customs for council tax purposes in Scotland.

Information may be supplied to a Scottish local authority, a person authorised to exercise any function of such an authority relating to council tax, and a person providing services to such an authority relating to council tax ("qualifying persons").

Four purposes are prescribed in regulation 2 for supply of information. These relate to determination of applications for a council tax reduction, review of and appeals against such determinations, the prevention or detection of fraud or error in reductions that are awarded, and action as a result of a fraudulent application.

Regulation 3 sets out the same four purposes as purposes for which information supplied by a Revenue and Customs official can be used or supplied to another qualifying person.