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SCOTTISH STATUTORY INSTRUMENTS

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**2016 No. 368**

**COUNCIL TAX**

**The Council Tax (Substitution of  
Proportion) (Scotland) Order 2016**

*Made - - - - 8th November 2016*

*Coming into force 1st April 2017*

**THE COUNCIL TAX (SUBSTITUTION OF  
PROPORTION) (SCOTLAND) ORDER 2016**

1. Citation and commencement
  2. Substitution of proportion
- Signature  
Explanatory Note