

SCHEDULES

SCHEDULE 7

REDUCTION OF COUNCIL TAX: SCOTLAND

Procedure prior to Parliamentary proceedings

- 2 The Secretary of State shall not make and cause to be laid a report under paragraph 1 above without having afforded to the local authority to which the report relates an opportunity of making representations on—
- (a) whether the total estimated expenses of the authority are excessive or, as the case may be, whether the increase in those expenses is excessive;
 - (b) the amount of the reduction proposed in the council tax; and
 - (c) his reasons for proposing that reduction,
- but need not afford them such an opportunity where he has, in proposing the reduction, taken account of representations made by the authority in relation to a reduction previously proposed by him in that council tax.