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STATUTORY INSTRUMENTS

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**1992 No. 3024 (S.248)**

**COUNCIL TAX, SCOTLAND**

The Local Government (District Council  
Tax) (Scotland) Regulations 1992

*Made* - - - - - *1st December 1992*  
*Laid before Parliament* *10th December 1992*  
*Coming into force* *31st December 1992*

THE LOCAL GOVERNMENT (DISTRICT COUNCIL  
TAX) (SCOTLAND) REGULATIONS 1992

1. Citation, commencement and interpretation
  2. Prescribed date for notifying estimate of district council tax
  3. Payments in respect of the district council tax
  4. Amount produced by the district council tax
  5. Gross council tax income
  6. Deductions from gross council tax income
- Signature  
Explanatory Note