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STATUTORY INSTRUMENTS

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**1996 No. 746**

**The Council Tax (Reduction of Liability) (Scotland) Regulations 1996**

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Council Tax (Reduction of Liability) (Scotland) Regulations 1996 and shall come into force on 1st April 1996.

(2) In these Regulations—

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

“relevant area” means a former district council area specified in column 1 of the Schedule to these Regulations.