
STATUTORY INSTRUMENTS

1997 No. 587 (S. 38)

COUNCIL TAX, SCOTLAND

**The Council Tax (Discounts) (Scotland)
Amendment Regulations 1997**

<i>Made</i>	- - - -	<i>27th February 1997</i>
<i>Laid before Parliament</i>		<i>6th March 1997</i>
<i>Coming into force</i>	- -	<i>1st April 1997</i>

The Secretary of State, in exercise of the powers conferred on him by sections 113(1) and 116(1) of, and paragraph 9 of Schedule 1 to, the Local Government Finance Act 1992⁽¹⁾ and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Council Tax (Discounts) (Scotland) Amendment Regulations 1997 and shall come into force on 1st April 1997.

Amendment of Regulations

2. Regulation 2(3)(c) of the Council Tax (Discounts) (Scotland) Regulations 1992⁽²⁾ shall be amended by substituting, for the words “in receipt of”, the words “entitled to”.

St Andrew’s House,
Edinburgh
27th February 1997

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

(1) 1992 c. 14; section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made.
(2) S.I.1992/1409; relevant amending instrument is S.I. 1994/629.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under Part II of the Local Government Finance Act 1992, the amount payable for council tax is reduced where a person resident in a dwelling in Scotland falls to be disregarded for the purposes of discount. Schedule 1 to the 1992 Act provides for classes of persons to qualify for the purposes of discount. The Council Tax (Discounts) (Scotland) Regulations 1992 make additional provision in relation to certain of those classes.

These Regulations amend the 1992 Regulations so as to permit the disregard of a care worker where he provides care for a person entitled to, rather than necessarily in receipt of, one of the benefits specified in those Regulations.