

---

STATUTORY INSTRUMENTS

---

**1998 No. 340 (S.15)**

**COUNCIL TAX, SCOTLAND**

**The Council Tax (Discounts) (Scotland)  
Amendment Regulations 1998**

<i>Made</i>	- - - -	<i>12th February 1998</i>
<i>Laid before Parliament</i>		<i>23rd February 1998</i>
<i>Coming into force</i>	- -	<i>1st April 1998</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<sup>(1)</sup> 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 1998 and shall come into force on 1st April 1998.

**Amendment of Regulations**

2. Regulation 2(2)(c) of the Council Tax (Discounts) (Scotland) Regulations 1992<sup>(2)</sup> shall be amended by substituting “£36” for “£30”.

St Andrew’s House,  
Edinburgh  
12th February 1998

*Calum MacDonald*  
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 instruments are S.I. 1994/629 and 1997/587.

**Status:** This is the original version (as it was originally made).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 as council tax for a dwelling in Scotland is reduced where a person resident in that dwelling 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 and the Council Tax (Discounts) (Scotland) Regulations 1992 make additional provision in relation to certain of those classes.

These Regulations amend regulation 2 of the 1992 Regulations, which prescribes conditions which must be fulfilled if a care worker is to be disregarded for the purposes of discount. The amendment increases from £30 to £36 per week the maximum remuneration which a care worker can earn and still be disregarded.