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SCOTTISH STATUTORY INSTRUMENTS

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**2018 No. 39**

**COUNCIL TAX**

**The Council Tax (Discounts) (Scotland)  
Amendment Regulations 2018**

<i>Made</i>	- - - -	<i>6th February 2018</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>8th February 2018</i>
<i>Coming into force</i>	- -	<i>1st April 2018</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 113(1) and paragraph 11 of schedule 1 of the Local Government Finance Act 1992<sup>(1)</sup> and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Council Tax (Discounts) (Scotland) Amendment Regulations 2018 and come into force on 1st April 2018.

**Amendment of the Council Tax (Discounts) (Scotland) Regulations 1992**

2. The Council Tax (Discounts) (Scotland) Regulations 1992<sup>(2)</sup> are amended as follows.

3. After paragraph 5 of the schedule<sup>(3)</sup> insert—

“6. Care leavers

(1) A person shall be disregarded for the purposes of discount on a particular day if on that day the person is a care leaver.

(2) A care leaver is a person who—

- (a) is at least 18 years of age but not yet 26 years of age;
- (b) was on that person’s sixteenth birthday or at any subsequent time looked after by a local authority; and

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(1) 1992 c.14. There are amendments to section 113(1) which are not relevant to these Regulations. Section 116(1) of the Local Government Finance Act 1992 contains a definition of “prescribed” relevant to the exercise of the statutory power under which these Regulations are made. The functions of the Secretary of State, in so far as exercisable within devolved competence, were transferred to the Scottish Ministers by section 53 of the Scotland Act 1998 (c.46).

(2) S.I. 1992/1409, to which there are amendments not relevant to these Regulations.

(3) Paragraph 5 was inserted by S.I. 1995/597.

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(c) is no longer looked after by a local authority.

(3) In paragraph (2), the reference to “looked after” is to be construed in accordance with sections 17(6) (duty of local authority to child looked after by them) and 29(7) (after-care) of the Children (Scotland) Act 1995<sup>(4)</sup>.”.

St Andrew’s House,  
Edinburgh  
6th February 2018

*DEREK MACKAY*  
A member of the Scottish Government

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(4) [1995 c.36](#).

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

This Order amends the Council Tax (Discounts) (Scotland) Regulations 1992 to provide that care leavers shall be disregarded for the purposes of discount in relation to council tax.