
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 137

COUNCIL TAX

**The Council Tax Reduction (Scotland) Amendment
(No. 3) (Coronavirus) Regulations 2021**

<i>Made</i>	- - - -	<i>at 1.07 p.m. on 11th March 2021</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>at 4.15 p.m. on 11th March 2021</i>
<i>Coming into force</i>	- -	<i>5th April 2021</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80 and 113(1) and paragraph 1 of schedule 2 of the Local Government Finance Act 1992⁽¹⁾ and all other powers enabling them to do so.

(1) [1992 c.14](#). Section 80 and paragraph 1 of schedule 2 were amended by paragraph 176 of schedule 13 of the Local Government etc. (Scotland) Act [1994 \(c.39\)](#). There are other amendments to section 80 and amendments to section 113(1) that are not relevant to these Regulations. The functions of the Secretary of State, in so far as within devolved competence, were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act [1998 \(c.46\)](#).