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SCOTTISH STATUTORY INSTRUMENTS

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**2022 No. 271**

**COUNCIL TAX**

**The Council Tax Reduction and Council Tax  
(Discounts) (Miscellaneous Amendment)  
(No. 2) (Scotland) Regulations 2022**

*Made - - - - 8th September 2022  
Laid before the Scottish  
Parliament - - - - 9th September 2022  
Coming into force in accordance with regulation 1(2)  
and (3)*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80 and 113(1) and paragraph 11 of schedule 1 and paragraph 1 of schedule 2 of the Local Government Finance Act 1992(1) and all other powers enabling them to do so.

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(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. 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 within devolved competence, were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).