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SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 64**

**COUNCIL TAX**

**The Council Tax Reduction (Scotland)  
Amendment (No. 2) Regulations 2020**

*Made* - - - - 27th February 2020  
*Laid before the Scottish  
Parliament* - - - - 2nd March 2020  
*Coming into force* - - 31st March 2020

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<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 Reduction (Scotland) Amendment (No. 2) Regulations 2020 and come into force on 31 March 2020.

**Continuation of transitional addition**

2. In Part 6 of schedule 1 (applicable amount: transitional addition) of the Council Tax Reduction (Scotland) Regulations 2012<sup>(2)</sup>—

- (a) omit paragraph 25(2)(e),
- (b) in paragraph 26—
  - (i) in sub-paragraph (1)(b) omit “but before 5th April 2020”,
  - (ii) omit sub-paragraph (3)(e), and
- (c) in paragraph 27—
  - (i) in sub-paragraph (1)(b) omit “before 5th April 2020”,
  - (ii) omit sub-paragraph (3)(e).

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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. 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).

(2) S.S.I. 2012/303, relevantly amended by S.S.I. 2013/48.

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*Status: This is the original version (as it was originally made).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

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**Correction of reference to transitional family premium**

3. The Council Tax Reduction (Scotland) Amendment Regulations 2020(3) are amended as follows—

- (a) in regulation 3 for “23A” substitute “22A”, and
- (b) in regulation 4 for “23A” substitute “22A”.

St Andrew’s House,  
Edinburgh  
27th February 2020

*BEN MACPHERSON*  
Authorised to sign by the Scottish Ministers

## **EXPLANATORY NOTE**

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

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2012 to provide for continuation of a transitional addition credited to some persons who transferred from other types of social security assistance to employment and support allowance. The transitional allowance will no longer end on 5 April 2020, but will cease when the allowance reduces to nil or when the person's entitlement to employment and support allowance ends.

These Regulations also amend the Council Tax Reduction (Scotland) Amendment Regulations 2020 to correct a minor error.