
EXPLANATORY NOTE

(This note is not part of the Regulations)

The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992 as amended make provision as to the administration and enforcement of the collection of council tax.

These Regulations make amendments, with effect from the financial year 2001/02, to the 1992 Regulations—

- (i) to remove the requirement upon local authorities to serve a final notice prior to applying for a summary warrant in relation to collection of unpaid council tax;
- (ii) to bring forward the earliest date for payment of monthly instalments of council tax from May in the relevant year to April in the relevant year; and
- (iii) to remove the requirement that a single lump sum payment be made before the first instalment falls due under the relevant demand notice.

The Regulations also make certain minor amendments consequential on those changes.