

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for reductions in water and sewerage charges in Scotland from 1st April 2003 until 31st March 2004 (“the relevant year”).

Regulations 3 and 4 make provision for a reduction in the water and sewerage charges due to a local authority for those in receipt of council tax benefit. The reduction applies to charges in a range from a threshold of £220 to the charges payable for properties in council tax Band E. There is no provision for reductions in charges that are due in the relevant year which fall either below £220 or above the Band E level. Within that range the Regulations provide that the proportion of the water and sewerage charge liability above the threshold attracts relief proportionate to council tax benefit received by virtue of the Social Security Contributions and Benefits Act 1992.