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*Status: Point in time view as at 31/12/2014.*

*Changes to legislation: There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012, Introductory Text. (See end of Document for details)*

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SCOTTISH STATUTORY INSTRUMENTS

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**2012 No. 303**

**COUNCIL TAX**

**The Council Tax Reduction (Scotland) Regulations 2012**

*Made* - - - - - *7th November 2012*  
*Laid before the Scottish*  
*Parliament* - - - - - *9th November 2012*  
*Coming into force* - - - *28th January 2013*

The Scottish Ministers make the following Regulations in exercise of the powers in sections 80 and 113(1) and (2) of, and paragraph 1 of Schedule 2 to, the Local Government Finance Act 1992 <sup>M1</sup> and all other powers enabling them to do so.

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**Marginal Citations**

**M1** [1992 c.14](#). Section 80 was amended by paragraph 176 of Schedule 13 to the [Local Government etc. \(Scotland\) Act 1994 \(c.39\)](#). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the [Scotland Act 1998 \(c.46\)](#).

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