

SCHEDULE 7

Regulation 94

Consequential amendments

1.—(1) The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992(1) are amended in accordance with this paragraph.

(2) In regulation 1(2) (interpretation), after the definition of “chargeable amount” insert—

““council tax reduction” means council tax reduction under the Council Tax Reduction (Scotland) Regulations 2012 or the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012;”.

(3) In regulation 28A (matters not to be shown on demand notices) omit paragraph (b).

(4) In paragraph 5 of Schedule 2 (contents of demand notices)—

(a) for sub-paragraph (iii) substitute—

“(iii) council tax reduction”;

(b) in sub-paragraph (vi) for “benefit” where it appears for the second time substitute “reduction”; and

(c) after sub-paragraph (vi) insert—

“(vii) any excess council tax reduction being recovered otherwise than by allowing, for the purpose of calculating the total amount payable under the notice, a smaller amount of council tax reduction than would have been applicable but for the excess council tax reduction;”.

(5) For paragraph 8(a)(iv) of Schedule 2 substitute—

“(iv) a person may be entitled to council tax reduction;”.

2. In the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992(2), in regulation 4(2)(b) (calculation of amount payable) for “council tax benefit” substitute “council tax reduction under the Council Tax Reduction (Scotland) Regulations 2012 or the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012”.

3. In the Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993(3), in regulation 21 (appeals in relation to estimates or benefit matters) omit—

“; or

(b) the calculation of an amount payable as council tax fails to take proper account of the provisions of the Council Tax Benefit (General) Regulations 1992.”.

4. In the Council Tax (Reduction of Liability) (Scotland) Regulations 1994(4), for regulation 4(c) (calculation of amount payable) substitute—

“(c) the Council Tax Reduction (Scotland) Regulations 2012;

(ca) the Council Tax Reduction State Pension Credit (Scotland) Regulations 2012;”.

5. In the Council Tax (Administration and Enforcement) (Scotland) Amendment Regulations 1996(5), omit regulation 18 (regulation 28A of the principal Regulations).

(1) S.I. 1992/1332, to which there are amendments not relevant to these Regulations.

(2) S.I. 1992/1335, to which there are amendments not relevant to these Regulations.

(3) S.I. 1993/355, to which there are amendments not relevant to these Regulations.

(4) S.I. 1994/3170, to which there are amendments not relevant to these Regulations.

(5) S.I. 1996/430.

Status: *This is the original version (as it was originally made).*