
SCOTTISH STATUTORY INSTRUMENTS

2012 No. 338

**The Council Tax (Administration and Enforcement)
(Scotland) Amendment Regulations 2012**

Amendment of the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992

- 12.** In paragraph 6(2)(1) (variation of instalment payments) of Schedule 1 —
- (a) in sub-paragraph (d), for “the person” to the end substitute “there would be a variation in the person’s liability to pay council tax and that variation has understated the person’s liability;” and
 - (b) in sub-paragraph (e), for “the person” to the end substitute “there would be a variation in the person’s liability to pay council tax and that variation has overstated the person’s liability;”.