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SCOTTISH STATUTORY INSTRUMENTS

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**2012 No. 338**

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

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

- 14.** In paragraph 8(a)(1) (explanatory notes) of Schedule 2, after sub-paragraph (iii) insert—  
“(iiia) an amount may be subject to a variation under section 33 of the Local Government in Scotland Act 2003;”.