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SCOTTISH STATUTORY INSTRUMENTS

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**2015 No. 46**

**COUNCIL TAX**

**The Council Tax Reduction (Scotland)  
Amendment Regulations 2015**

*Made* - - - - 3rd February 2015  
*Laid before the Scottish*  
*Parliament* - - - - 5th February 2015  
*Coming into force* - - 1st April 2015

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

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<sup>(1)</sup> 1992 c.14. Section 80 was amended by paragraph 176 of Schedule 13 to the Local Government etc. (Scotland) Act 1994 (c.39). There are other amendments to section 80 and section 113(1) that are not relevant to these Regulations. 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).