
EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulations 3 to 7 of these Regulations amend the Council Tax Reduction (Scotland) Regulations 2012 (“the 2012 Regulations”) so as to create further provision for reduction of council tax bills in certain circumstances. The new form of reduction will apply in relation to dwellings in valuation bands E to H. A draft instrument (the Council Tax (Substitution of Proportion) (Scotland) Order 2016) has been laid before the Scottish Parliament. If this is approved by the Parliament and subsequently made by the Scottish Ministers, the result will be to alter the proportion set out in section 74(1) of the Local Government Finance Act 1992 so as to increase the amount of council tax payable for dwellings in valuation bands E to H (as compared to that payable for dwellings in the other bands).

Regulation 8 amends schedule 1 of the 2012 Regulations so as to increase the amount taken into consideration when working out whether persons with a dependant child or young person are eligible for council tax reduction.

Regulations 10 to 15 amend the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 in the same manner as the 2012 Regulations are amended by regulations 3 to 8.