

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2021 No. 12**

**COUNCIL TAX**

**The Council Tax Reduction (Scotland)  
Amendment (Coronavirus) Regulations 2021**

*Made* - - - - *12th January 2021*  
*Laid before the Scottish*  
*Parliament* - - - - *14th January 2021*  
*Coming into force* - - *25th February 2021*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80 and 113(1) and paragraph 1 of schedule 2 of the Local Government Finance Act 1992<sup>M1</sup> and all other powers enabling them to do so.

**Marginal Citations**

**M1** 1992 c.14. Section 80 and paragraph 1 of schedule 2 were amended by paragraph 176 of schedule 13 of the [Local Government etc. \(Scotland\) Act 1994 \(c.39\)](#). There are other amendments to section 80 and amendments to section 113(1) that are not relevant to these Regulations. The functions of the Secretary of State, in so far as within devolved competence, were transferred to the Scottish Ministers by virtue of section 53 of the [Scotland Act 1998 \(c.46\)](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Amendment (Coronavirus) Regulations 2021, Introductory Text.