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*Status: This version of this part contains provisions that are prospective.*  
**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCOTTISH STATUTORY INSTRUMENTS

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# 2023 No. 38

## The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023

PROSPECTIVE

### PART 1

#### General

#### **Citation and commencement**

1. These Regulations may be cited as the Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 and come into force on 1 April 2023.

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#### **Commencement Information**

**11** Reg. 1 in force at 1.4.2023, see [reg. 1](#)

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**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 3(2)(h) word omitted by [S.S.I. 2024/5 reg. 18\(2\)\(a\)](#)
- reg. 3(2)(j) and word inserted by [S.S.I. 2024/5 reg. 18\(2\)\(b\)](#)
- reg. 3(2)(j)(k) inserted by [S.I. 2024/5, reg. 18\(2\)\(b\)](#) (as substituted) by [S.S.I. 2024/59 reg. 2\(4\)](#)