
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992 in the following respects:—

- (a) levying authorities are authorised to obtain from community charges registration officers information about the status of individuals exempt from the personal community charge (regulation 2);
- (b) levying authorities are not required to supply information to owners or occupants of dwellings which are exempt from council tax by virtue of being held by the Secretary of State for Defence for the purposes of armed forces accommodation or by virtue of being private garages or storage premises (regulations 3 and 4); and
- (c) levying authorities are required to adjust amounts payable to them under a demand notice where the notice was issued on the assumption that the person concerned was not or would not be entitled to council tax benefit and he is in fact so entitled (regulation 5).