
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Transitional Reduction Scheme) (Scotland) Regulations 1993 (“the principal Regulations”) in two respects.

Firstly, the deletion of certain words from regulation 5(3)(a) of the principal Regulations makes clear that, in calculating the amount of council tax transitional reduction to which a person will be entitled, account will be taken in most cases of the actual amount of community charge reduction awarded during 1992/93 to persons resident in the dwelling in question on 31st March 1993.

Secondly, amendments are made to the amounts prescribed in respect of certain local authorities in the Schedule to the principal Regulations. In certain circumstances, these amounts have to be utilised in calculating an authority’s “scheme council tax” by reference to which transitional reduction will be payable. The amendments relate to—

- (a) every regional council;
- (b) Shetland Islands Council; and
- (c) the district councils within the areas of Borders, Dumfries and Galloway and Highland Regional Councils.

In addition, these Regulations revoke as at 31st March 1993 the Council Tax (Transitional Reduction Scheme) Amendment Regulations 1993 (which were due to come into force on 1st April 1993).