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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends the Rent (Scotland) Act 1984 and the Housing (Scotland) Act 1988 to take account of the case where a landlord is liable for council tax and the tenant makes a payment to the landlord in respect of council tax.

Article 2 and Schedule 1 amend these Acts generally.

Article 2 and Schedule 2 amend the Acts to include transitional provisions, in particular provisions for transitional increases in rent during the period commencing on 1st April 1993 and ending on 31st March 1994 to take account of the landlord's liability for council tax.