
EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2(2) and (3) of the Council Tax (Discounts) (Scotland) Regulations 1992 sets out conditions which must be fulfilled if persons providing care or support to others are to be disregarded in assessing council tax or council water charge bills. Regulation 2(3)(c) specifies that the person receiving care or support must be in receipt of certain benefits. These Regulations amend that provision so that there is now a requirement for a person receiving care or support who is in receipt of a disablement pension to be in need of constant attendance. This makes the requirement relating to disablement pension consistent with the requirements relating to attendance allowance, the care component of disability living allowance and constant attendance allowance.