

## EXPLANATORY NOTE

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

These Regulations amend the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992. The majority of the charges are consequential on the provisions of the Local Government etc. (Scotland) Act 1994. In particular, the changes reflect—

- (a) the move to single-tier local authorities in Scotland as from 1st April 1996; and
- (b) the creation of new water authorities in Scotland, with the result that the council water charge will not be payable for any period after 31st March 1996 but that the Secretary of State may order local authorities to collect charges on behalf of the new water authorities (section 79 of the 1994 Act).