

---

STATUTORY INSTRUMENTS

---

**1996 No. 746 (S.79)**

**COUNCIL TAX, SCOTLAND**

**The Council Tax (Reduction of Liability) (Scotland) Regulations 1996**

<i>Made</i>	- - - -	<i>8th March 1996</i>
<i>Laid before Parliament</i>		<i>11th March 1996</i>
<i>Coming into force</i>	- -	<i>1st April 1996</i>

The Secretary of State, in exercise of the powers conferred on him by sections 80, 113(1) and 116(1) of, and paragraphs 1(1) and 2(4)(e) of Schedule 2 to, the Local Government Finance Act 1992<sup>(1)</sup> and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Council Tax (Reduction of Liability) (Scotland) Regulations 1996 and shall come into force on 1st April 1996.

(2) In these Regulations—

“the Act” means the Local Government Finance Act 1992;

“relevant area” means a former district council area specified in column 1 of the Schedule to these Regulations.

**Prescribed years**

2. The financial years commencing on 1st April 1996 and 1st April 1997 are prescribed as the years for which these Regulations apply.

**Reduction of council tax**

3. Where a person is liable to pay an amount to a local authority in respect of council tax as regards a dwelling in a relevant area and a day in a prescribed year, the amount payable shall be less than it would be apart from these Regulations and shall be calculated in accordance with regulation 4 below.

---

(1) 1992 c. 14; section 80 was amended by the Local Government etc. (Scotland) Act 1994 (c. 39), Schedule 13, paragraph 176(4); section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made.

### Calculation of amount payable

4.—(1) As regards a day in the prescribed year beginning on 1st April 1996, the amount payable shall be calculated as if the local authority within the area of which the dwelling in question is situated had—

- (a) set, in respect of that year, an amount under paragraph (a) of subsection (1) of section 93 of the Act calculated in accordance with the formula—

$$A - B$$

; and

- (b) carried out, in respect of that year, the determination required by paragraph (b) of that subsection as if the amount calculated under sub-paragraph (a) above were the amount set under paragraph (a) of that subsection.

(2) As regards a day in the prescribed year beginning on 1st April 1997, the amount payable shall be calculated as if the local authority within the area of which the dwelling in question is situated had—

- (a) set, in respect of that year, an amount under paragraph (a) of subsection (1) of section 93 of the Act calculated in accordance with the formula—

$$A - \frac{B}{2}$$

; and

- (b) carried out, in respect of that year, the determination required by paragraph (b) of that subsection as if the amount calculated under sub-paragraph (a) above were the amount set under paragraph (a) of that subsection.

- (3) In paragraphs (1)(a) and (2)(a) above—

A is the amount set, or as the case may be last set, under section 93(1)(a) of the Act in respect of the relevant prescribed year by the local authority within the area of which the dwelling in question is situated; and

B is the amount specified in column 2 of the Schedule to these Regulations opposite the name of the former district council area (as specified in column 1 of that Schedule) within which the dwelling in question is situated.

### Amendment of Regulations

5.—(1) Schedule 2 to the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992(2) shall be amended in accordance with this regulation.

- (2) Sub-paragraph (i) of paragraph 5 shall be deleted.

- (3) In paragraph 8—

- (a) in sub-paragraph (a)(ii), the words after “1992” shall be deleted;
- (b) the word “and” immediately following sub-paragraph (d) shall be deleted; and
- (c) at the end there shall be added the following:—

“; and

- (f) where the amount of council tax payable under the notice is an amount reduced by virtue of the Council Tax (Reduction of Liability) (Scotland) Regulations 1996, a general indication of the effect of those Regulations”.

---

(2) S.I.1992/1332; relevant amending instrument is S.I. 1994/3170.

(4) In paragraph 10—

- (a) for the word “matters”, there shall be substituted the word “matter”; and
- (b) the words “(i) or” shall be deleted.

**Revocation**

6. Paragraphs (3) and (4) of regulation 6 of the Council Tax (Reduction of Liability) (Scotland) Regulations 1994(3) are hereby revoked.

St Andrew’s House,  
Edinburgh  
8th March 1996

*George Kynoch*  
Parliamentary Under Secretary of State, Scottish  
Office

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## SCHEDULE

Regulation 4(3)

## RELEVANT AREAS AND AMOUNTS

Column 1 Former district council area	Column 2 Amount £
Angus	19.00
Argyll and Bute	3.50
Badenoch and Strathspey	22.50
Bearsden and Milngavie	63.00
Berwickshire	37.00
Caithness	35.50
Clydebank	17.50
Clydesdale	2.00
Cumbernauld and Kilsyth	15.00
Dunfermline	23.50
East Kilbride	23.00
Eastwood	20.00
Inverness	3.50
Kilmarnock and Loudoun	12.50
Kincardine and Deeside	21.50
Motherwell	22.00
Nairn	7.50
Perth and Kinross	2.50
Skye and Lochalsh	6.50
Stewartry	30.50
Sutherland	19.50
Tweeddale	5.50

---

## EXPLANATORY NOTE

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

With effect from 1st April 1996, new single tier local authorities will replace regional and district councils in mainland Scotland. In certain cases, the area of a new local authority will consist of the areas, or parts of areas, of more than one district council.

These Regulations make provision so as to reduce, in respect of financial years 1996-97 and 1997-98, the amount payable as council tax in respect of dwellings situated in any of the 22 district council areas specified in column 1 of the Schedule to the Regulations. For 1996-97, the amount payable is to be calculated as if the council tax set for a band D dwelling by the relevant new local authority was reduced by the appropriate amount specified in column 2 of the Schedule. In 1997-98, the calculation is to be carried out as if the council tax set was reduced by half the amount specified in the Schedule.