SCOTTISH STATUTORY INSTRUMENTS

2007 No. 214

COUNCIL TAX

The Council Tax (Discounts) (Scotland) Amendment Order 2007

Made - - - -	*6th March 2007*
Laid before the Scottish Parliament	*8th March 2007*
Coming into force - -	*1st April 2007*

The Scottish Ministers, in exercise of the powers conferred by section 113(1) of, and paragraph 4 of Schedule 1 to, the Local Government Finance Act 1992(**a**) and of all other powers enabling them in that behalf, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Council Tax (Discounts) (Scotland) Amendment Order 2007 and shall come into force on 1st April 2007.

Amendment of Order

2. Article 5(1)(c)(ii) of the Council Tax (Discounts) (Scotland) Consolidation and Amendment Order 2003(**b**) is amended by substituting "£195" for "£163".

TOM McCABE
A member of the Scottish Executive

St Andrew's House,
Edinburgh
6th March 2007

(**a**) 1992 c.14; section 116(1) contains a definition of "prescribed" relevant to the exercise of the statutory powers under which this Order is made. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).
(**b**) S.S.I. 2003/176.

EXPLANATORY NOTE

(This note is not part of the Order)

The Council Tax (Discounts) (Scotland) Consolidation and Amendment Order 2003 ("the 2003 Order") consolidated with amendments and revoked the provisions of the Council Tax (Discounts) (Scotland) Order 1992, and Orders amending that Order. The 2003 Order accordingly made provision for certain prescribed persons to be disregarded when calculating the amount of council tax payable by a household in Scotland.

Article 5 of the 2003 Order provided an appropriate definition of persons who will qualify for discount by virtue of being "apprentices". That article uprated the gross earnings of apprentices (in line with second adult rebate cases) to £163 per week, for the purposes of apprentices who will qualify for discount.

This Order amends Article 5 of the 2003 Order. It uprates the gross earnings of apprentices to £195 per week for the purposes of apprentices who will qualify for discount, in line with inflationary increases.

£3.00

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70 03/07 19593