



Education (Graduate Endowment and Student Support) (Scotland) Act 2001

2001 asp 6

4 Council tax: students to be exempt from liability

- (1) The Local Government Finance Act 1992 (c. 14) shall be amended as follows.
- (2) In subsection (4) of section 75 (exemption of certain persons from liability to pay council tax)—
 - (a) after the word “discount” there shall be inserted “either”; and
 - (b) after the word “impaired)” there shall be inserted “or, being a student, by virtue of paragraph 4 of that Schedule”.
- (3) In subsection (2) of section 77 (exemption of certain spouses from liability to pay council tax)—
 - (a) after the word “discount” there shall be inserted “(a)”; and
 - (b) after the word “impaired)” there shall be inserted “; or
(b) being a student, by virtue of paragraph 4 of that Schedule.”.