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SCOTTISH STATUTORY INSTRUMENTS

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**2005 No. 53**

**The Domestic Water and Sewerage Charges  
(Reduction) (Scotland) Regulations 2005**

**Amount of Charges**

4.—(1) Where regulation 3 above applies, the amount of the reduction shall be calculated in accordance with the following formula:—

$$R = \frac{A}{B} \times \left( C - \left( \frac{D}{E} \times F \times \frac{G}{365} \right) \right)$$

(2) In paragraph (1) above—

“A” is the amount of council tax benefit which that person receives in respect of that dwelling in respect of the relevant year;

“B” is the council tax for which that person is liable in respect of that dwelling in respect of the relevant year;

“C” is the amount which that person is liable to pay in respect of that dwelling in respect of the relevant year under a charges scheme, net of any discounts, exemptions and reliefs applicable under that scheme, for water charges or sewerage charges or both in respect of services actually received;

“D” is the amount which that person would be liable to pay in respect of that dwelling in respect of the relevant year under a charges scheme, if none of the discounts, exemptions and reliefs under that scheme were applicable, for water charges or sewerage charges or both in respect of services actually received;

“E” is the maximum potential water and sewerage charges which could be made by Scottish Water in respect of that dwelling;

“F” is £255;

“G” is the number of days in the relevant year for which that person is liable for council tax in respect of that dwelling; and

“R” is the amount of the reduction.

(3) In any case where R is zero or less, it shall be treated as zero.