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SCOTTISH STATUTORY INSTRUMENTS

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**2012 No. 303**

**The Council Tax Reduction (Scotland) Regulations 2012**

**PART 8**

Amount of reduction

**Alternative maximum council tax reduction**

**78.**—(1) Subject to paragraphs (2) and (3), the alternative maximum council tax reduction where the conditions set out in regulation 14(3) and (6) (conditions of entitlement to council tax reduction) are fulfilled is the amount determined in accordance with Schedule 2.

(2) Subject to paragraph (3), where an applicant is jointly and severally liable for council tax in respect of a dwelling in which the applicant is resident with one or more other persons, in determining the alternative maximum council tax reduction in the applicant's case the amount determined in accordance with Schedule 2 must be divided by the number of persons who are jointly and severally liable for that tax.

(3) Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only the applicant's partner paragraph (2) does not apply.

**Status:**

Point in time view as at 31/12/2020. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012, Section 78.