

## SCOTTISH STATUTORY INSTRUMENTS

### 2016 No. 253

#### The Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2016

PROSPECTIVE

##### **Amendment of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012**

11. After regulation 14, insert—

##### **“Conditions of entitlement to council tax reduction – dwellings in bands E to H**

**14A.**—(1) A person who is liable to pay council tax under section 75 of the Act (“relevant person”) is entitled to council tax reduction under this regulation in respect of a day if—

- (a) the conditions set out in paragraph (3) to (5) are satisfied; and
- (b) the amount of council tax reduction calculated under this regulation is greater than the amount of council tax reduction calculated under regulation 14.

(2) A relevant person is not entitled to council tax reduction in respect of any day before the day on which that person’s entitlement to council tax reduction commences in accordance with regulation 58 (date on which entitlement begins).

(3) The conditions referred to in paragraph (1)(a) are that the relevant person—

- (a) is for the day liable to pay council tax in respect of a dwelling in valuation band E, F, G or H in which that person resides as their sole or main residence;
- (b) is not a person to whom regulation 15 (persons not entitled to council tax reduction: absentees), 16 (persons not entitled to council tax reduction: persons treated as not being in Great Britain) or 19 (persons not entitled to council tax reduction: persons subject to immigration control) applies; and
- (c) makes an application for council tax reduction in accordance with Part 9 (applications).

(4) The condition referred to in paragraph (1)(a) is that there is an appropriate maximum council tax reduction in the case of the relevant person.

(5) The condition referred to in paragraph (1)(a) is that—

- (a) the day falls within a week in respect of which—
  - (i) the relevant person has no income; or
  - (ii) the relevant person’s income does not exceed—
    - (aa) £321, in the case of a person to whom paragraph (6) applies;
    - (bb) £479, in any other case; or

**Status:** This version of this provision is prospective.

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (b) neither sub-paragraph (a)(i) or (ii) applies to the relevant person but amount A exceeds amount B where—
  - (i) amount A is the appropriate maximum council tax reduction in the relevant person’s case; and
  - (ii) amount B is  $2\frac{6}{7}$  per cent of the difference between the person’s income in respect of the week in which the day falls and the amount stated in sub-paragraph (a)(ii)(aa) or (bb) (as the case may be).
- (6) This paragraph applies to a person who—
  - (a) is not a member of a couple or of a polygamous marriage; and
  - (b) is not responsible for a child or young person (within the meaning of regulation 10).
- (7) Where a relevant person is entitled to council tax reduction in respect of a day, the amount to which the person is entitled is—
  - (a) if paragraph (5)(a) applies, the amount which is the appropriate maximum council tax reduction in that person’s case;
  - (b) if paragraph (5)(b) applies, the amount found by deducting amount B from amount A, where “amount A” and “amount B” have the meanings given by that paragraph.”.

#### Commencement Information

**II** Reg. 11 in force at 1.4.2017, see [reg. 1](#)

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**Changes and effects yet to be applied to :**

- reg. 11 coming into force by [S.S.I. 2016/253 reg. 1](#)