

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

SCOTTISH STATUTORY INSTRUMENTS

2016 No. 253

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

PROSPECTIVE

Amendment of the Council Tax Reduction (Scotland) Regulations 2012 **S**

6. In regulation 66 (maximum council tax reduction)—

(a) in paragraph (1), after “and (3),” insert “for the purposes of regulation 14”;

(b) after paragraph (1), insert—

“(1A) Subject to paragraphs (2) and (3), for the purposes of regulation 14A the amount of a person’s maximum council tax reduction in respect of a day for which the person is liable to pay council tax is 100% of the amount—

$$\frac{A - \frac{A}{C}}{B}$$

less any deductions in respect of non-dependants which fall to be made under regulation 67.

(1B) In paragraph (1A)—

(a) A and B have the same meanings as in paragraph (1); and

(b) C is—

(i) 1.075 if the relevant dwelling is in valuation band E;

(ii) 1.125 if the relevant dwelling is in valuation band F;

(iii) 1.175 if the relevant dwelling is in valuation band G;

(iv) 1.225 if the relevant dwelling is in valuation band H.”; and

(c) in paragraph (2), after “paragraph (1)” insert “or (1A)”.

Commencement Information

II Reg. 6 in force at 1.4.2017, see [reg. 1](#)

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Changes and effects yet to be applied to :

- reg. 2-8 revoked by [S.S.I. 2021/249 sch. 6](#)
- reg. 6 coming into force by [S.S.I. 2016/253 reg. 1](#)