
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 249

The Council Tax Reduction (Scotland) Regulations 2021

PART 7

Calculation of council tax reduction

Maximum council tax reduction

79.—(1) Subject to paragraphs (4) and (5), for the purposes of regulation 13 (conditions of entitlement to council tax reduction) 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 amount A divided by the amount B where—

- (a) A is the amount set by the relevant authority as the council tax for the relevant financial year in respect of the dwelling in which the person is a resident and for which the person is liable, subject to—
 - (i) any discount which may be appropriate to that dwelling, and
 - (ii) any reduction in liability for council tax under Regulations made under section 80 of the Act or under a scheme established under section 80A of the Act⁽¹⁾, other than a reduction under these Regulations, and
- (b) B is the number of days in that financial year,

less any deductions in respect of non-dependants which fall to be made under regulation 90 (non-dependant deductions).

(2) Subject to paragraphs (4) and (5), for the purposes of regulation 14 (conditions of entitlement to council tax reduction – dwellings in bands E to H) 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 the amount—

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

less any deductions in respect of non-dependants which fall to be made under regulation 90.

- (3) In paragraph (2)—
 - (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.

(1) Section 80 was amended by paragraph 176 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c.39) and S.I. 2013/388. Section 80A was inserted by section 65 of the Climate Change (Scotland) Act 2009 (asp 12).

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021, Section 79 is up to date with all changes known to be in force on or before 13 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

(4) Subject to paragraph (5), where an applicant is jointly and severally liable for council tax in respect of a dwelling in which the person is resident with one or more other persons, but excepting any person residing with the applicant who is a student to whom regulation 20(2) (persons not entitled to council tax reduction: students) applies, in determining the maximum council tax reduction in the person's case in accordance with paragraph (1) or (2) amount A is to be divided by the number of persons who are jointly and severally liable for that tax.

(5) Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only the applicant's partner, paragraph (4) does not apply.

Commencement Information

II [Reg. 79](#) in force at 1.4.2022, see [reg. 1](#)

Changes to legislation:

The Council Tax Reduction (Scotland) Regulations 2021, Section 79 is up to date with all changes known to be in force on or before 13 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 para. 12(1)(a)(iii**b**) inserted by [S.S.I. 2024/141 reg. 11\(5\)\(b\)\(ii\)](#)
- reg. 77(12)(f)(xii) and word inserted by [S.S.I. 2024/141 reg. 11\(3\)\(b\)](#)
- reg. 90(6)(b)(vii) and word inserted by [S.S.I. 2024/141 reg. 11\(4\)\(a\)\(ii\)](#)