
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 249

The Council Tax Reduction (Scotland) Regulations 2021

PART 7

Calculation of council tax reduction

Duration of extended council tax reduction (qualifying contributory benefits)

86.—(1) Subject to regulation 88 (extended council tax reduction (qualifying contributory benefits: movers)), where a person is entitled to extended council tax reduction (qualifying contributory benefits), the period of entitlement starts on the first day of the reduction week immediately following the reduction week in which the person or the person's partner ceased to be entitled to a qualifying contributory benefit.

(2) For the purpose of paragraph (1), a person or a person's partner ceases to be entitled to a qualifying contributory benefit on the day immediately following the last day of entitlement to that benefit.

(3) The period of entitlement to council tax reduction (qualifying contributory benefits) ends on the earliest of—

- (a) the end of a period of 4 weeks of entitlement, or
- (b) the day on which the entitled person's liability for council tax ends.