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SCOTTISH STATUTORY INSTRUMENTS

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**2021 No. 249**

**The Council Tax Reduction (Scotland) Regulations 2021**

**PART 7**

**Calculation of council tax reduction**

**Amount of extended council tax reduction (qualifying contributory benefits)**

**87.**—(1) For any week during the period of entitlement to council tax reduction (qualifying contributory benefits) the amount of council tax reduction (qualifying contributory benefits) is the higher of—

- (a) the amount of council tax reduction to which the person was entitled in the last reduction week before the person or the person’s partner ceased to be entitled to a qualifying contributory benefit,
- (b) the amount of council tax reduction to which the person would be entitled for any reduction week during the extended payment period, if regulation 85 (extended council tax reduction (qualifying contributory benefits)) did not apply to the person, or
- (c) the amount of council tax reduction to which the person’s partner would be entitled if regulation 86 (duration of extended council tax reduction (qualifying contributory benefits)) did not apply to the person.

(2) Paragraph (1) does not apply in the case of a mover.

(3) Where a person is entitled to extended council tax reduction (qualifying contributory benefits) under this regulation and the person’s partner applies for council tax reduction, that partner is not entitled to council tax reduction during the person’s period of entitlement to extended council tax reduction (qualifying contributory benefits).

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**Commencement Information**

**11** [Reg. 87](#) in force at 1.4.2022, see [reg. 1](#)

**Changes to legislation:**

The Council Tax Reduction (Scotland) Regulations 2021, Section 87 is up to date with all changes known to be in force on or before 19 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\(4\)\(a\)\(ii\)](#)