
STATUTORY INSTRUMENTS

1994 No. 3170

The Council Tax (Reduction of Liability) (Scotland) Regulations 1994

Calculation of amount payable

4. Where a person is an eligible person in respect of a qualifying dwelling and a day, the amount of council tax and council water charge which that person is liable to pay in respect of that dwelling and day shall be calculated as if there had been shown on the valuation list as applicable to the dwelling for that day the valuation band which was so shown immediately prior to the making of the alteration by virtue of which the dwelling is a qualifying dwelling; and accordingly—

- (a) section 79 of the Act;
- (b) the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992(1);
- (c) the Council Tax Benefit (General) Regulations 1992(2);
- (d) the Council Tax (Transitional Reduction Scheme) (Scotland) Regulations 1993(3); and
- (e) the Council Tax (Transitional Reduction Scheme) (Scotland) (No. 2) Regulations 1993(4),

shall have effect as if that band had been shown on the list for that day.

(1) S.I.1992/1335.

(2) S.I. 1992/1814; to which there are amendments not relevant for the purposes of these Regulations.

(3) S.I. 1993/277, amended by S.I. 1993/527.

(4) S.I. 1993/3236.