
SCOTTISH STATUTORY INSTRUMENTS

2012 No. 303

The Council Tax Reduction (Scotland) Regulations 2012

PART 8

Amount of reduction

Maximum council tax reduction

66.—(1) Subject to paragraphs (2) and (3), 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 per cent of the amount A/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, 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 67 (non-dependant deductions).

(2) Subject to paragraph (3), 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) amount A is to be divided by the number of persons who are jointly and severally liable for that tax.

(3) Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only the applicant's partner, paragraph (2) does not apply.

Non-dependant deductions

67.—(1) Subject to the following provisions of this regulation, the non-dependant deductions in respect of a day referred to in regulation 66 (maximum council tax reduction) are—

- (a) in respect of a non-dependant aged 18 or over in remunerative work, £9.90 x 1/7; and
- (b) in respect of a non-dependant aged 18 or over to whom sub-paragraph (a) does not apply, £3.30 x 1/7.

(2) In the case of a non-dependant aged 18 or over to whom paragraph (1)(a) applies, where it is shown to the relevant authority that the person's normal gross weekly income is—

- (a) less than £183.00, the deduction to be made is that specified in paragraph (1)(b);
- (b) not less than £183.00 but less than £316.00, the deduction to be made is £6.55 x 1/7; or

(c) not less than £316.00 but less than £394.00, the deduction to be made is $\text{£}8.25 \times 1/7$.

(3) Only one deduction is to be made in respect of a couple or, as the case may be, members of a polygamous marriage and where, but for this paragraph, the amount that would fall to be deducted in respect of one member of a couple or polygamous marriage is higher than the amount (if any) that would fall to be deducted in respect of the other, or any other, member, the higher amount is to be deducted.

(4) In applying the provisions of paragraph (2) in the case of a couple or, as the case may be, a polygamous marriage, regard must be had, for the purpose of that paragraph, to the couple's or, as the case may be, all members of the polygamous marriage's, joint weekly gross income.

(5) Where in respect of a day—

- (a) a person is a resident in a dwelling but is not liable for council tax in respect of that dwelling on that day;
- (b) other residents in that dwelling (the liable persons) have joint and several liability for council tax in respect of that dwelling on that day otherwise than by virtue of section 77 or 77A of the Act⁽¹⁾ (liability of spouses and civil partners); and
- (c) the person to whom sub-paragraph (a) refers is a non-dependant of two or more of the liable persons,

the deduction in respect of that non-dependant is to be apportioned equally between those liable persons.

(6) No deduction is to be made in respect of any non-dependants occupying an applicant's dwelling if the applicant or the applicant's partner is—

- (a) blind or treated as blind by virtue of paragraph 10 of Schedule 1 (additional condition for the disability premium); or
- (b) receiving in respect of the applicant or the applicant's partner as the case may be either—
 - (i) attendance allowance;
 - (ii) the care component of the disability living allowance; or
 - (iii) the daily living component of personal independence payment.

(7) No deduction is to be made in respect of a non-dependant if—

- (a) although residing with the applicant, it appears to the relevant authority that the non-dependant's normal home is elsewhere; or
- (b) the non-dependant is in receipt of a training allowance paid in connection with youth training established under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990; or
- (c) the non-dependant is a full-time student; or
- (d) the non-dependant is not residing with the applicant because the non-dependant has been a patient for a period in excess of 52 weeks, and for these purposes where a person has been a patient for two or more distinct periods separated by one or more intervals, each not exceeding 28 days, the person is to be treated as having been a patient continuously for a period equal in duration to the total of those distinct periods.

(8) No deduction is to be made in respect of a non-dependant—

- (a) who is on income support, state pension credit, an income-based jobseeker's allowance or an income-related employment and support allowance; or

(1) Section 77 was amended by section 4 of the Education (Graduate Endowment and Student Support) (Scotland) Act 2001 ([asp 6](#)) and [S.I. 2005/623](#). Section 77A was added by section 133 of the Civil Partnership Act 2004 ([c.33](#)).

- (b) to whom Schedule 1 to the Act⁽²⁾ applies (persons disregarded for purposes of discount) but this sub-paragraph does not apply to a non-dependant who is a student to whom paragraph 4 of that Schedule refers.
- (9) In the application of paragraph (2) there is to be disregarded from the person's weekly gross income—
 - (a) any attendance allowance, disability living allowance or personal independence payment received by the person;
 - (b) any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, the Independent Living Fund (2006) or the London Bombings Relief Charitable Fund which, had the person's income fallen to be calculated under regulation 39 (calculation of income other than earnings), would have been disregarded under paragraph 27 of Schedule 4 (income in kind); and
 - (c) any payment which, had the person's income fallen to be calculated under regulation 39, would have been disregarded under paragraph 41 of Schedule 4 (payments made under certain trusts and certain other payments).

Extended council tax reduction

68.—(1) Subject to regulation 71 (extended council tax reduction: movers), a person who is entitled to council tax reduction by virtue of the general conditions of entitlement is entitled to extended council tax reduction where—

- (a) the person or any partner of the person was entitled to a qualifying income-related benefit;
- (b) entitlement to a qualifying income-related benefit ceased because the person or the person's partner—
 - (i) commenced employment as an employed or self-employed earner;
 - (ii) increased their earnings from employment as an employed or self-employed earner;
 - or
 - (iii) increased the number of hours worked in employment as an employed or self-employed earner,and that employment is, or the increased earnings or increased number of hours are, expected to last 5 weeks or more; and
- (c) the person or the person's partner had been entitled to and in receipt of a qualifying income-related benefit, jobseeker's allowance or a combination of those benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying income-related benefit ceased.

(2) For the purpose of paragraph (1)(c), a person or any partner of the person is to be treated as having been entitled to and in receipt of a qualifying income-related benefit or jobseeker's allowance during any period of less than 5 weeks in respect of which the person or the person's partner was not entitled to any of those benefits because the person or the person's partner was engaged in remunerative work as a consequence of their participation in an employment zone programme.

(3) For the purposes of this regulation, where a person or any partner of the person is entitled to and in receipt of joint-claim jobseeker's allowance the person or the person's partner, as the case may be, is to be treated as being entitled to and in receipt of jobseeker's allowance.

(2) Schedule 1 was amended by paragraph 152 of Schedule 9 to the Powers of Criminal Courts (Sentencing) Act 2000 (c.6), paragraph 18 of schedule 3 to the Regulation of Care (Scotland) Act 2001 (asp 8), paragraph 152 of Schedule 1 to the National Health Service (Consequential Provisions) Act 2006 (c.43), paragraph 123 of Schedule 16 and Schedule 17 to the Armed Forces Act 2006 (c.52) and S.S.I. 2005/465.

(4) For the purposes of this regulation, a person is entitled to council tax reduction by virtue of the general conditions of entitlement where—

- (a) the person ceased to be entitled to council tax reduction on vacating the dwelling in which the person was resident;
- (b) the day on which the person vacated the dwelling was either in the week in which entitlement to a qualifying income-related benefit ceased, or in the preceding week; and
- (c) entitlement to the qualifying income-related benefit ceased in any of the circumstances listed in paragraph (1)(b).

(5) This regulation does not apply where, on the day before a person's entitlement to income support ceased, regulation 6(5) of the Income Support Regulations⁽³⁾ (remunerative work: housing costs) applied to that person.

Duration of period of entitlement to extended council tax reduction

69.—(1) Subject to regulation 71 (extended council tax reduction: movers), where a person is entitled to extended council tax reduction, the period of entitlement starts on the first day of the reduction week immediately following the reduction week in which the person, or any partner of the person, ceased to be entitled to a qualifying income-related benefit.

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

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

- (a) the end of a period of 4 weeks of that entitlement; or
- (b) the first day on which the person who is entitled to extended council tax reduction has no liability for council tax.

Amount of extended council tax reduction

70.—(1) For any week during the period of entitlement to extended council tax reduction the amount of council tax reduction to which the person is entitled 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 income-related benefit;
- (b) the amount of council tax reduction to which the person would be entitled for any reduction week during the period of entitlement to extended council tax reduction if regulation 68 (extended council tax reduction) 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 68 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 under this regulation and the person's partner applies for council tax reduction, that partner is not entitled to council tax reduction during the other partner's period of entitlement to extended council tax reduction.

Extended council tax reduction: movers

71.—(1) Where a mover who is entitled to extended council tax reduction in respect of liability to pay council tax to the first authority moves to reside in a dwelling in the area of the second authority

(3) Regulation 6(5) was added by [S.I. 2001/488](#) and amended by [S.I. 2007/3183](#) and [2008/1554](#).

that mover is entitled to extended council tax reduction in respect of any liability to pay council tax to the second authority of an amount calculated in accordance with paragraph (2).

(2) The amount of extended council tax reduction to which the mover is entitled is the amount of council tax reduction to which the mover was entitled for the last reduction week before the mover ceased to be entitled to a qualifying income-related benefit.

(3) The period of entitlement to extended council tax reduction in respect of liability to pay council tax to the first authority ends on the earliest of—

- (a) the first Sunday after the move; or
- (b) the day on which the mover's liability to pay council tax to the first authority ends.

(4) The period of entitlement to extended council tax reduction granted by virtue of paragraph (1)

- (a) starts on the Monday following the day of the move; and
- (b) ends on the expiry of the period of entitlement to extended council tax reduction which would have applied had the mover not moved from the area of the first authority.

Relationship between council tax reduction and extended council tax reduction

72.—(1) Where a person's entitlement to council tax reduction would have ended when the applicant ceased to be entitled to a qualifying income-related benefit in the circumstances listed in regulation 68(1)(b) (extended council tax reduction), that eligibility will not cease until the end of the period of eligibility for extended council tax reduction.

(2) Part 9 (effective date) does not apply to any extended council tax reduction granted in accordance with regulation 70(1)(a) (amount of extended council tax reduction) or 71(2) (extended council tax reduction: movers).

Extended council tax reduction (qualifying contributory benefits)

73.—(1) A person who is entitled to council tax reduction by virtue of the general conditions of entitlement is entitled to extended council tax reduction (qualifying contributory benefits) where—

- (a) the person or any partner of the person was entitled to a qualifying contributory benefit;
- (b) entitlement to a qualifying contributory benefit ceased because the person or the person's partner—

- (i) commenced employment as an employed or self-employed earner;
 - (ii) had an increase in earnings from such employment; or
 - (iii) increased the number of hours worked in such employment,

and that employment is or, as the case may be, increased earnings or increased number of hours are expected to last 5 weeks or more;

- (c) the person or the person's partner had been entitled to and in receipt of a qualifying contributory benefit or a combination of qualifying contributory benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying contributory benefit ceased; and
 - (d) the person or the person's partner was not entitled to and not in receipt of a qualifying income-related benefit in the last reduction week in which the person or the person's partner was entitled to a qualifying contributory benefit.

(2) For the purposes of this regulation, a person is entitled to council tax reduction by virtue of the general conditions of entitlement where—

- (a) the person ceased to be entitled to council tax reduction because the person vacated the dwelling in which the person was resident;
- (b) the day on which the person vacated the dwelling was either in the week in which entitlement to a qualifying contributory benefit ceased, or in the preceding week; and
- (c) entitlement to the qualifying contributory benefit ceased in any of the circumstances listed in paragraph (1)(b).

Duration of extended council tax reduction (qualifying contributory benefits)

74.—(1) Subject to regulation 76 (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.

Amount of extended council tax reduction (qualifying contributory benefits)

75.—(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 73 (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 74 (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).

Extended council tax reduction (qualifying contributory benefits): movers

76.—(1) Where a mover who is entitled to extended council tax reduction (qualifying contributory benefits) in respect of liability to pay council tax to the first authority moves to reside in a dwelling in the area of the second authority that mover is entitled to extended council tax reduction in respect of any liability to pay council tax to the second authority of an amount calculated in accordance with paragraph (2).

(2) The amount of extended council tax reduction (qualifying contributory benefit) to which the mover is entitled is the amount of council tax reduction to which the mover was entitled for the last reduction week before the mover ceased to be entitled to a qualifying contributory benefit.

(3) The period of entitlement to extended council tax reduction (qualifying contributory benefit) in respect of liability to pay council tax to the first authority ends on the earliest of—

- (a) the first Sunday after the move; or
- (b) the day on which the mover's liability to pay council tax to the first authority ends.

(4) The period of entitlement to extended council tax reduction (qualifying contributory benefits) granted by virtue of paragraph (1)—

- (a) starts on the Monday following the day of the move; and
- (b) ends on the expiry of the period of extended council tax reduction (qualifying contributory benefits) which would have applied had the mover not moved from the area of the first authority.

Relationship between council tax reduction and extended council tax reduction (qualifying contributory benefits)

77.—(1) Where a person's entitlement to council tax reduction would have ended when the person ceased to be entitled to a qualifying contributory benefit in the circumstances listed in regulation 68(1)(b), that entitlement does not cease until the end of the period of entitlement to extended council tax reduction.

(2) Part 9 (effective date) does not apply to any extended council tax reduction (qualifying contributory benefits) granted in accordance with regulation 70(1)(a) (amount of extended council tax reduction) or 71(2) (amount of extended council tax reduction: movers).

Alternative maximum council tax reduction

78.—(1) Subject to paragraphs (2) and (3), the alternative maximum council tax reduction where the conditions set out in regulation 14(3) and (6) (conditions of entitlement to council tax reduction) are fulfilled is the amount determined in accordance with Schedule 2.

(2) Subject to paragraph (3), where an applicant is jointly and severally liable for council tax in respect of a dwelling in which the applicant is resident with one or more other persons, in determining the alternative maximum council tax reduction in the applicant's case the amount determined in accordance with Schedule 2 must be divided by the number of persons who are jointly and severally liable for that tax.

(3) Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only the applicant's partner paragraph (2) does not apply.

Residents of a dwelling to whom regulation 14(6) does not apply

79. Regulation 14(6) (conditions of entitlement to council tax reduction: alternative maximum council tax reduction) does not apply in respect of—

- (a) a person who is liable for council tax solely in consequence of the provisions of section 77 or 77A of the Act (spouse's or civil partner's joint and several liability for tax);
- (b) a person who is residing with a couple or with the members of a polygamous marriage where the applicant for council tax reduction is a member of that couple or of that marriage and—
 - (i) in the case of a couple, neither member of that couple is a person who, in accordance with Schedule 1 to the Act, falls to be disregarded for the purposes of discount; or

- (ii) in the case of a polygamous marriage, two or more members of that marriage are not persons who, in accordance with Schedule 1 to the Act, fall to be disregarded for the purposes of discount;
- (c) a person who jointly with the applicant falls within the same sub-paragraph of section 75(2)(a) to (e) of the Act⁽⁴⁾ (persons liable to pay council tax) as applies in the case of the applicant; or
- (d) a person who is residing with two or more persons both or all of whom fall within the same sub-paragraph of section 75(2)(a) to (e) of the Act (persons liable to pay council tax) and two or more of those persons are not persons who, in accordance with Schedule 1 to the Act, fall to be disregarded for the purposes of discount.

⁽⁴⁾ Section 6(2) was amended by [S.I. 1997/74](#). Section 75(2) was amended by paragraph 19 of schedule 10 to the Housing (Scotland) Act 2001 ([asp 10](#)).