
SCOTTISH STATUTORY INSTRUMENTS

2012 No. 303

The Council Tax Reduction (Scotland) Regulations 2012

PART 4

Entitlement to council tax reduction

Temporary absence from Great Britain

18.—(1) For the purposes of determining whether a person is in Great Britain, a person's temporary absence from Great Britain is disregarded—

- (a) for the first month of the temporary absence if paragraph (2) applies; or
 - (b) for the first 6 months of the temporary absence if paragraph (3) applies.
- (2) This paragraph applies where—
- (a) the person was entitled to council tax reduction immediately before the beginning of the period of temporary absence; and
 - (b) the person has not been absent on more than two occasions in the previous 52 weeks, starting from the first day of the current period of temporary absence.
- (3) This paragraph applies where—
- (a) the person was entitled to council tax reduction immediately before the beginning of the period of temporary absence; and
 - (b) the absence is solely in connection with—
 - (i) the treatment of the person for an illness or physical or mental disability by, or under the supervision of, a person appropriately qualified to carry out that treatment;
 - (ii) the person accompanying a person described in paragraph (5) for the treatment of the person so described for an illness or physical or mental disability by, or under the supervision of, a person appropriately qualified to carry out that treatment; or
 - (iii) the person undergoing medically approved convalescence or care as a result of treatment for an illness or physical or mental disability, where the person had that illness or disability before leaving Great Britain.
- (4) The period in paragraph (1)(a) may be extended by up to a one month if—
- (a) the temporary absence is in connection with the death of—
 - (i) a person described in paragraph (5); or
 - (ii) a close relative of the person or a close relative of a person described in paragraph (5);and
 - (b) the relevant authority is satisfied that it would be unreasonable to expect the person to return to Great Britain within the first month.
- (5) A person described by this paragraph is—
- (a) where the person is a member of a couple, the other member of the couple; or

- (b) a child or young person for whom the person, or where the person is a member of a couple, the other member of the couple, is responsible.
- (6) In this regulation “appropriately qualified” means qualified to provide medical treatment or physiotherapy or a form of treatment which is similar to, or related to, either of those forms of treatment.