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SCOTTISH STATUTORY INSTRUMENTS

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**2012 No. 303**

**The Council Tax Reduction (Scotland) Regulations 2012**

**PART 8**

**Amount of reduction**

**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<sup>(1)</sup> (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.

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(1) 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).