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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 37**

**The Council Tax (Discounts)  
(Scotland) Amendment Order 2014**

**Amendment of the Council Tax (Discounts) (Scotland) Consolidation and Amendment Order 2003**

**4.** After article 6(1) insert—

“(1A) Where a person is in receipt of an offer of a place within the meaning of—

- (a) paragraph (1)(d)(ii) and the offer was received after the completion of the course referred to in paragraph (1)(d)(i); or
- (b) paragraph 1(e)(ii) and the offer was received after the completion of the course referred to in paragraph (1)(e)(i),

the person’s liability to council tax must be recalculated as if the person was in receipt of the offer on the date that course was completed.

(1B) Where a person who is or was a student by virtue of paragraph (1)(d) fails to start, or ceases to be able to start, the first degree course referred to in paragraph (1)(d)(ii) the person’s liability to council tax must be recalculated as if paragraph (1)(d) had never applied to the person.

(1C) Where a person who is or was a student by virtue of paragraph (1)(e) fails to start, or ceases to be able to start, the first degree course referred to in paragraph 1(e)(ii) the person’s liability to council tax must be recalculated as if paragraph (1)(e) had never applied to the person.”.