

**2014 No. 37**

**COUNCIL TAX**

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

*Made* - - - - *11th February 2014*

*Laid before the Scottish Parliament* *13th February 2014*

*Coming into force* - - *1st April 2014*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 113(1) and (2) of, and paragraph 4 of Schedule 1 to, the Local Government Finance Act 1992(a) and all other powers enabling them to do so.

**Citation and commencement**

1. This Order may be cited as the Council Tax (Discounts) (Scotland) Amendment Order 2014 and comes into force on 1st April 2014.

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

2. The Council Tax (Discounts) (Scotland) Consolidation and Amendment Order 2003(b) is amended as follows.

3. In article 6(1) (students) omit “or” after sub-paragraph (b) and after sub-paragraph (c) insert—

- “(d) in receipt of an offer of a place on a first degree course that will be a full time course of education within the meaning of paragraph (4) and—
  - (i) within the preceding six months the person has completed a course for a Higher National Certificate of the Scottish Qualifications Authority being a full time course of education within the meaning of paragraph (4); and
  - (ii) the offer of a place is for entry into the second year of a first degree course that will commence within six months of the completion of the course referred to in head (i); or
- (e) in receipt of an offer of a place on a first degree course that will be a full time course of education within the meaning of paragraph (4) and—
  - (i) within the preceding six months the person has completed a course for a Higher National Diploma of the Scottish Qualifications Authority being a full time course of education within the meaning of paragraph (4); and

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(a) 1992 c.14. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46). There are amendments to section 113(1) which are not relevant to this Order.  
(b) S.S.I. 2003/176; to which relevant amendments are made by S.S.I. 2011/5.

- (ii) the offer of a place is for entry into the third year of a first degree course that will commence within 6 months of the completion of the course referred to in head (i).”.

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.”.

*JOHN SWINNEY*

A member of the Scottish Government

St Andrew’s House,  
Edinburgh  
11th February 2014

## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order amends the Council Tax (Discounts) (Scotland) Consolidation and Amendment Order 2003 (“the 2003 Order”) which makes provision for prescribed persons to be disregarded when calculating the amount of council tax payable by a household in Scotland.

Article 6 of the 2003 Order defines who will be disqualified for the purposes of discount by virtue of being a “student”. Article 3 of this Order amends article 6 of the 2003 Order to include within the definition of “student” persons who have completed a Higher National Certificate (“HNC”) or a Higher National Diploma (“HND”) and who have an offer of a place on the second or third year respectively of a first degree course. That first degree course must start within six months of the completed course.

Article 4 inserts article 6(1A) into the 2003 Order and will ensure that students who receive an offer after their HNC or HND course is completed will be treated as if their offer had been received on the date the course finished.

If the student does not start the new course or for any reason ceases to be able to start the new course then in terms of articles 6(1B) and (1C) their liability to council tax falls to be recalculated as if the offer was never received.

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