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STATUTORY INSTRUMENTS

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**1999 No. 756 (S. 60)**

**COUNCIL TAX, SCOTLAND**

**The Council Tax (Reductions for Disabilities)  
(Scotland) Amendment Regulations 1999**

<i>Made</i>	- - - -	<i>10th March 1999</i>
<i>Laid before Parliament</i>		<i>11th March 1999</i>
<i>Coming into force</i>	- -	<i>1st April 2000</i>

The Secretary of State, in exercise of the powers conferred on him by sections 80, 113 and 116(1) of the Local Government Finance Act 1992(1) and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Council Tax (Reductions for Disabilities) (Scotland) Amendment Regulations 1999 and shall come into force on 1st April 2000.

(2) In these Regulations, “the principal Regulations” means the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992(2).

**Amendment of Regulations**

2. In regulation 3 of the principal Regulations (eligible persons)—

- (a) in paragraph (1), “Subject to paragraph (4),” is omitted; and
- (b) paragraph (4) is omitted.

3. In regulation 4 of the principal Regulations (calculation of amount payable)—

- (a) in paragraph (1), for “paragraph (2)” there is substituted “paragraphs (1A) and (2)”; and
- (b) the following paragraphs are inserted after paragraph (1):—

“(1A) Paragraph (1) does not apply in respect of any day on which the relevant valuation band for a dwelling is valuation band A and, in that case, paragraph (1B) applies.

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(1) 1992 c. 14; section 80 was amended by the Local Government etc. (Scotland) Act 1994 (c. 39), Schedule 13, paragraph 176(4); section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made.

(2) S.I. 1992/1335, amended by S.I. 1996/580.

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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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(1B) Subject to paragraph (2), the amount of council tax payable by an eligible person in respect of the dwelling in question and each day on which—

- (a) the relevant valuation band is valuation band A; and
- (b) the condition referred to in regulation 3(1)(a) is satisfied,

shall be calculated as if the local authority for the area in which the dwelling is situated had, instead of the amount actually determined under section 93(1)(b) of the Act in respect of dwellings in valuation band A, determined an amount calculated in accordance with paragraph (1C).

(1C) The amount calculated in accordance with this paragraph is—

$$D \times \frac{5}{9}$$

where

D is the amount actually set under section 93(1)(a) of the Act<sup>(3)</sup> by the local authority in question for the year in which the day in question falls.

(1D) Where under section 94 of, or Schedule 7 to, the Act<sup>(4)</sup> a local authority have set (or are deemed to have set) a substitute or reduced amount of council tax, paragraph (1C) shall have effect as if the reference to the amount actually set under section 93(1)(a) of the Act were a reference to that substitute or reduced amount (as the case may be).”.

St Andrew’s House,  
Edinburgh  
10th March 1999

*Henry McLeish*  
Minister of State, Scottish Office

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(3) Section 93(1)(a) was amended by the Local Government etc. (Scotland) Act 1994, Schedule 14.  
(4) Section 94 and Schedule 7 were amended by the Local Government etc. (Scotland) Act 1994, Schedule 14; section 94 was also amended by paragraph 176(9) of Schedule 13 to that Act.

## **EXPLANATORY NOTE**

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

The Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992 (“the 1992 Regulations”) make provision for a reduced amount of council tax to be payable where a dwelling is the sole or main residence of a person who is substantially and permanently disabled, and the dwelling satisfies certain conditions. The council tax bill is in such a case calculated as if the dwelling was in a lower valuation band than is in fact the case.

The 1992 Regulations do not apply to dwellings in valuation band A. These Regulations remove that restriction and provide that, for dwellings in that band, the council tax bill payable is reduced by the same proportion of the bill as in the case of dwellings in valuation bands B to D.