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SCOTTISH STATUTORY INSTRUMENTS

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**2012 No. 303**

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

**PART 9**

Effective date

**Date on which entitlement is to begin**

**80.**—(1) Subject to paragraph (2), where a person—

- (a) makes, or is treated as making, an application; and
- (b) fulfils the conditions of entitlement to council tax reduction in regulation 14,

that person is entitled to council tax reduction from the first Monday after the date on which the application is made or treated as made.

(2) Where, a person—

- (a) becomes liable for the first time for council tax in respect of a dwelling in which the person resides;
- (b) makes, or is treated as making, an application in the reduction week in which the person first becomes liable for council tax in respect of that dwelling; and
- (c) fulfils the conditions of entitlement to council tax reduction in regulation 14,

that person is entitled to council tax reduction from the day on which the person first becomes liable for council tax.

**Date on which a change of circumstances is to take effect**

**81.**—(1) Subject to the provisions of this regulation, a change of circumstances which affects entitlement to council tax reduction is to take effect for the purpose of calculating entitlement to council tax reduction from the first day of the reduction week the date on which the change actually occurs, and where that change is cessation of entitlement to any benefit under the benefit Acts, the date on which the change actually occurs is the day immediately following the last day of entitlement to that benefit.

(2) Subject to paragraph (3), where the change of circumstances is a change in the amount of council tax payable, it takes effect for the purpose of calculating entitlement to council tax reduction from the day on which it actually occurs.

(3) Where the change of circumstances is a change in the amount a person is liable to pay in respect of council tax in consequence of regulations under section 80 of the Act<sup>(1)</sup> (reduced amounts of council tax) or changes in the discount to which a dwelling may be subject under sections 79<sup>(2)</sup>

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(1) Section 13 was amended by paragraph 42 of Schedule 7 to the Local Government Act 2003 (c.26). Section 80 was amended by paragraph 176 of Schedule 13 to the Local Government etc. (Scotland) Act 1994 (c.39).

(2) Section 11 was amended by paragraph 42 of Schedule 7 and Schedule 8 to the Local Government Act 2003 (c.26). Section 12 was substituted by section 75 of the Local Government Act 2003 (c.26). Section 79 was amended by S.I. 2005/51.

of that Act, it takes effect for the purpose of calculating entitlement to council tax reduction from the day on which the change in amount has effect.

(4) Where the change of circumstances is an amendment to these Regulations, it takes effect for the purpose of calculating entitlement to council tax reduction from the date on which the amendment to these Regulations comes into force.

(5) Where the change of circumstances is the applicant's acquisition of a partner, it takes effect for the purpose of calculating entitlement to council tax reduction on the day on which the acquisition takes place.

(6) Where the change of circumstances is the death of an applicant's partner or their separation, it takes effect for the purpose of calculating entitlement to council tax reduction on the day the death or separation occurred.

(7) If two or more changes of circumstances occurring in the same reduction week would, but for this paragraph, take effect for the purpose of calculating entitlement to council tax reduction in different reduction weeks in accordance with paragraphs (1) to (6) they take effect from the day to which the appropriate paragraph from (2) to (6) refers, or, where more than one day is concerned, from the earlier day.

(8) Where the change of circumstances is that income, or an increase in the amount of income, other than a benefit or an increase in the amount of a benefit under the 1992 Act, is paid in respect of a past period and there was no entitlement to income of that amount during that period, it takes effect for the purpose of calculating entitlement to council tax reduction from the first day on which the income, had it been paid in that period at intervals appropriate to that income, would have been taken into account for the purposes of these Regulations.

(9) Without prejudice to paragraph (8), where the change of circumstances is the payment of income or arrears of income in respect of a past period, it takes effect for the purpose of calculating entitlement to council tax reduction from the first day on which the income, had it been timeously paid in that period at intervals appropriate to that income, would have been taken into account for the purposes of these Regulations.