

## POLICY NOTE

### THE COUNCIL TAX REDUCTION (SCOTLAND) AMENDMENT (NO. 4) REGULATIONS 2021

#### SSI 2021/337

1. The above instrument is made in exercise of the powers conferred by sections 80 and 113(1) and paragraph 1 of schedule 2 of the Local Government Finance Act 1992. It is subject to the negative procedure.

**The purpose of these Regulations is to amend the Council Tax Reduction Regulations to ensure that those covered by one of the Home Office resettlement schemes for those from Afghanistan, or evacuated from / fleeing Afghanistan in connection with the collapse of the Afghan government, do not need to meet the usual residency requirements in the Council Tax Reduction scheme.**

#### Policy Objectives

2. This instrument amends the Council Tax Reduction (Scotland) Regulations 2012 (“the Working Age Regulations”) and the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 (“the Pension Age Regulations”). The Council Tax Reduction (CTR) scheme ensures that nobody has to suffer hardship because they have lost the ability to pay their council tax. The scheme assesses a household’s income and other factors, and can reduce council tax liability by up to 100% (meaning a household pays no council tax).

3. On 18 August 2021 the UK Government announced they were launching a citizens’ resettlement scheme to provide safe passage and protect the vulnerable citizens being evacuated from/fleeing Afghanistan.

4. Regulation 16 of both the Working Age Regulations and the Pension Age Regulations are being amended by extending the classes of persons who do not need to meet habitual residence criteria in the UK in order to qualify for Council Tax Reduction. For the Habitual Residence Test the additional category exempts persons who have come to the UK from Afghanistan under one of the listed Home Office resettlement schemes and those who are not covered by one of the listed schemes but who have left Afghanistan in connection with the collapse of the Afghan government on 15 August 2021.

5. This legislation will take effect from 24 September 2021.

#### Consultation

6. No formal consultation was required to be carried out in relation to these Regulations.

#### Impact Assessments and Financial Effects

7. This instrument amends existing Working Age Regulations and Pension Age Regulations. There are no specific impact assessments. The amendments will have a minimal impact on the cost of the scheme.

#### Matters of special interest to Parliament

8. This instrument is being made under emergency procedures and breaches the 28 day rule.

This is necessary because of the sudden and unexpected nature of the situation in Afghanistan and the need to provide support to those arriving from Afghanistan. Delay in the legislation coming into force would cause potential delays in access to the Council Tax Reduction scheme.

Local Government and Communities  
Scottish Government  
23 September 2021