
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 337

**The Council Tax Reduction (Scotland)
Amendment (No. 4) Regulations 2021**

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

2.—(1) Regulation 16(5) of the Council Tax Reduction (Scotland) Regulations 2012 (persons not entitled to council tax reduction: persons treated as not being in Great Britain)⁽¹⁾ is amended in accordance with paragraphs (2) and (3).

(2) In sub-paragraph (e)—

(a) at the end of head (ii), omit “or”,

(b) after head (iii) insert—

“or

(iv) granted under the Afghan Citizens Resettlement Scheme⁽²⁾,”.

(3) After sub-paragraph (i) insert—

“(j) a person granted leave in accordance with the rules referred to in sub-paragraph (e), where such leave is granted by virtue of—

(i) the Afghan Relocations and Assistance Policy; or

(ii) the previous scheme for locally-employed staff in Afghanistan (sometimes referred to as the ex-gratia scheme)⁽³⁾;

(k) a person in Great Britain not coming within sub-paragraph (e)(iv) or (j) who left Afghanistan in connection with the collapse of the Afghan government that took place on 15 August 2021.”.

(1) S.S.I. 2012/303, relevantly amended by S.S.I. 2015/46.

(2) The Afghan Citizens Resettlement Scheme was announced by the United Kingdom Government on 18 August 2021: <https://www.gov.uk/guidance/afghan-citizens-resettlement-scheme>.

(3) See Part 7 of the rules made under section 3(2) of the Immigration Act 1971 (c. 77); the relevant rules are rules 276BA1 – 276BS2.