
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 125

**The Council Tax Reduction and Council Tax (Discounts)
(Miscellaneous Amendment) (Scotland) Regulations 2022**

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

4.—(1) The Council Tax Reduction (Scotland) Regulations 2021(1) are amended in accordance with paragraphs (2) and (3).

(2) In regulation 8 (meaning of non-dependant)—

(a) in paragraph (2)—

- (i) at the end of sub-paragraph (d), omit “or”,
- (ii) at the end of sub-paragraph (e), insert “or”,
- (iii) after sub-paragraph (e) insert—

“(f) any person who has been granted leave to enter or remain in the United Kingdom under or outside the immigration rules made under section 3(2) of the Immigration Act 1971 or has a right of abode in the United Kingdom, within the meaning of section 2 of that Act, where the person—

- (i) was residing in Ukraine immediately before 1 January 2022, and
- (ii) left Ukraine in connection with the Russian invasion which took place on 24 February 2022”,

(b) in paragraph (3) for “(b) and (e)” substitute “(b), (e) and (f)”.

(3) In schedule 4 (capital to be disregarded), after paragraph 42 insert—

“**43.** Any payment made in connection with the provision of accommodation under the Homes for Ukraine scheme launched by the United Kingdom Government on 14 March 2022(2).”.

(1) S.S.I. 2021/249, amended by S.S.I. 2022/52.

(2) See <https://www.gov.uk/government/news/homes-for-ukraine-scheme-launches>.