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SCOTTISH STATUTORY INSTRUMENTS

2023 No. 38

COUNCIL TAX

The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023

Made - - - - 9th February 2023
*Laid before the Scottish
Parliament* - - - - 13th February 2023
Coming into force - - 1st April 2023

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80 and 113(1) and (2), paragraph 11 of schedule 1 and paragraph 1 of schedule 2 of the Local Government Finance Act 1992(1) and all other powers enabling them to do so.

PROSPECTIVE

PART 1

General

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 and come into force on 1 April 2023.

Commencement Information

11 Reg. 1 in force at 1.4.2023, see [reg. 1](#)

(1) [1992 c. 14](#). Section 80 and paragraph 1 of schedule 2 were amended by paragraph 176 of schedule 13 of the Local Government etc. (Scotland) Act [1994 \(c. 39\)](#). There are other amendments to section 80 and amendments to section 113(1) and (2) that are not relevant to these Regulations. The functions of the Secretary of State, in so far as within devolved competence, were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act [1998 \(c. 46\)](#).

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PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

2. The Council Tax Reduction (Scotland) Regulations 2021(2) are amended in accordance with regulations 3 to 21.

Commencement Information

I2 Reg. 2 in force at 1.4.2023, see [reg. 1](#)

General amendments

3. In regulation 3(1) (application), for sub-paragraph (b) substitute—

- “(b) has attained pensionable age if that person, or any partner of that person—
- (i) is a person on a qualifying income-related benefit, or
 - (ii) is a person who has an award of universal credit, except as provided for by paragraphs (2) and (3), or who has made a claim for universal credit which is yet to be determined.”.

4. In regulation 4 (interpretation), in the definition of “employment and support allowance”, omit “(removing references to an income-based allowance)”.

5. In regulation 8 (meaning of “non-dependant”)—

(a) in paragraph (2)—

- (i) at the end of sub-paragraph (e), omit “or”,
- (ii) for sub-paragraph (f) substitute—

“(f) a person who holds permission to enter or stay in the United Kingdom granted under the Homes for Ukraine Sponsorship Scheme route set out in Appendix Ukraine Scheme of the Immigration Rules made under section 3(2) of the Immigration Act 1971(3), where the person is being provided with accommodation by an Approved sponsor under the Homes for Ukraine Sponsorship Scheme, or

(g) a person who has entered the United Kingdom under one of the following schemes and is being provided with accommodation without making payment in return—

- (i) the Afghan Citizens Resettlement Scheme,
- (ii) the Afghan Relocations and Assistance Policy,
- (iii) the Community Sponsorship Scheme,
- (iv) the UK Resettlement Scheme,
- (v) the Vulnerable Children’s Resettlement Scheme,
- (vi) the Vulnerable Person’s Resettlement Scheme.”.

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

(c) after paragraph (3) insert—

(2) [S.S.I. 2021/249](#), which was relevantly amended by [S.S.I. 2022/52](#), [S.S.I. 2022/125](#), [S.S.I. 2022/161](#) and [S.S.I. 2022/271](#).

(3) [1971 c. 77](#). The rules in relation to the Homes for Ukraine Sponsorship Scheme are set out at UKR 11.1 to UKR 20.2 of Appendix Ukraine Scheme of the Immigration Rules (HC 395). “Permission to enter” and “permission to stay” are defined at rule 6.2 of the Immigration Rules: Introduction.

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“(4) In this regulation—

- (a) “the Afghan Citizens Resettlement Scheme” means the scheme of that name announced by the United Kingdom Government on 18 August 2021(4),
- (b) “the Afghan Relocations and Assistance Policy” means the support scheme for relocation of Afghan citizens to the United Kingdom launched by the United Kingdom Government on 1 April 2021(5),
- (c) “the Community Sponsorship Scheme” means the scheme for community support for refugees launched by the United Kingdom Government in July 2016(6),
- (d) “the UK Resettlement Scheme” means the resettlement scheme for refugees launched by the United Kingdom Government in March 2021(7),
- (e) “the Vulnerable Children’s Resettlement Scheme” means the scheme for resettlement of refugee children and their families launched by the United Kingdom Government in 2016(8),
- (f) “the Vulnerable Persons Resettlement Scheme” means the resettlement scheme for refugees fleeing the conflict in Syria launched by the United Kingdom Government in January 2014(9).”.

6. In regulation 16(6) (persons not entitled to council tax reduction: persons treated as not being in Great Britain)—

- (a) in sub-paragraph (f), omit from “where that leave is” to the end of that sub-paragraph,
- (b) at the end of sub-paragraph (k), omit “or”,
- (c) in sub-paragraph (l) for “(f)(iv)” substitute “(f)”,
- (d) at the end of sub-paragraph (l) insert—
“, or
- (m) a person in Great Britain who was residing in Ukraine immediately before 1 January 2022, left Ukraine in connection with the Russian invasion which took place on 24 February 2022 and—
 - (i) has been granted leave in accordance with the rules referred to in sub-paragraph (f), or
 - (ii) has a right of abode in the United Kingdom within the meaning of section 2 of the Immigration Act 1971(10) or, in accordance with section 3ZA of that Act(11), does not require a right of abode”.

7. In regulation 20(3)(j) (persons not entitled to council tax reduction: students)—

- (a) after “in respect of whom” insert “, on account of the student’s disability by reason of deafness”,

(4) <https://www.gov.uk/guidance/afghan-citizens-resettlement-scheme>.

(5) <https://www.gov.uk/government/publications/afghan-relocations-and-assistance-policy/afghan-relocations-and-assistance-policy-information-and-guidance#:~:text=The%20ARAP%20was%20launched%20on,the%20online%20ARAP%20application%20form>.

(6) <https://www.gov.uk/government/news/community-sponsorship-scheme-launched-for-refugees-in-the-uk>.

(7) https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1011824/Resettlement_Policy_Guidance_2021.pdf.

(8) <https://www.gov.uk/government/publications/uk-resettlement-schemes-factsheet-march-2021/vulnerable-persons-and-vulnerable-childrens-resettlement-schemes-factsheet-march-2021>.

(9) <https://www.gov.uk/government/publications/uk-resettlement-schemes-factsheet-march-2021/vulnerable-persons-and-vulnerable-childrens-resettlement-schemes-factsheet-march-2021>

(10) Section 2 was amended by section 39(2) of the British Nationality Act 1981 (c. 61) and S.I. 2019/745.

(11) Section 3ZA was inserted by section 2(2) of the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (c. 20).

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(b) omit “on account of the student’s disability by reason of deafness” at the end of head (v).

8. In regulation 34A (changes of circumstances in cases involving an award of universal credit)**(12)**—

(a) in paragraph (2)(b) for “claim” substitute “award”,

(b) in paragraphs (3) and (4) for “claim for”, in each place where it occurs, substitute “award of”.

9. In regulation 41(1) (average weekly unearned income), omit “and nothing in this paragraph authorises a relevant authority to disregard any income other than that specified in these Regulations”.

10. In regulation 42(2)(a) (calculation of income on a weekly basis (applicants with an award of universal credit)), for “Chapter” substitute “Part”.

11. In regulation 44(2) (meaning of assessment period) for “and 41 (average weekly unearned income)” substitute “, 41 (average weekly unearned income) and 41A (calculation of average weekly income from tax credits)”.

12. In regulation 47 (calculation of earned income in an assessment period), after paragraph (3) insert—

“(4) In this regulation, “trade dispute” has the meaning given in section 244 of the Trade Union and Labour Relations (Consolidation) Act 1992**(13)**.”.

13. In regulation 51(5) (self-employed earnings), for “paragraphs (6) to (10)” substitute “paragraphs (6) to (11)”.

14. In regulation 57 (meaning of “unearned income”)—

(a) in paragraph (1)(b)(iii) —

(i) before “employment” insert “contributory”,

(ii) omit “(removing references to an income-based allowance)”.

(b) in paragraph (4) for “paragraph (1)(b)(v)” substitute “paragraph (1)(b)(vi)”.

15. In regulation 77(12) (treatment of childcare charges (applicants with no award of universal credit))—

(a) after sub-paragraph (g) insert—

“(ga) adult disability payment payable on account of the other member’s incapacity has been reduced to £0 under regulation 28(2) (effect of admission to hospital on ongoing entitlement to Adult Disability Payment) of the Disability Assistance for Working Age People (Scotland) Regulations 2022**(14)**

(b) in sub-paragraph (h) for “(f) or (g)” substitute “(f), (g) or (ga)”.

16. In schedule 1 (applicable amount), in paragraph 14(1) (enhanced disability premium)—

(a) in head (d) for “or a member of the applicant’s family” substitute “or the applicant’s partner”,

(b) in head (e), at the end, omit “or”,

(c) in head (f), at the end, insert—

“, or

(12) Regulation 34A was inserted by [S.S.I. 2022/52](#).

(13) 1992 c. 52.

(14) [S.S.I. 2022/54](#).

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(g) attendance allowance is payable in respect of the applicant or the applicant's partner".

17. In schedule 4 (capital to be disregarded), in paragraphs 16 to 18, for "26 weeks", in each place where it occurs, substitute "6 months".

Commencement Information

I3	Reg. 3 in force at 1.4.2023, see reg. 1
I4	Reg. 4 in force at 1.4.2023, see reg. 1
I5	Reg. 5 in force at 1.4.2023, see reg. 1
I6	Reg. 6 in force at 1.4.2023, see reg. 1
I7	Reg. 7 in force at 1.4.2023, see reg. 1
I8	Reg. 8 in force at 1.4.2023, see reg. 1
I9	Reg. 9 in force at 1.4.2023, see reg. 1
I10	Reg. 10 in force at 1.4.2023, see reg. 1
I11	Reg. 11 in force at 1.4.2023, see reg. 1
I12	Reg. 12 in force at 1.4.2023, see reg. 1
I13	Reg. 13 in force at 1.4.2023, see reg. 1
I14	Reg. 14 in force at 1.4.2023, see reg. 1
I15	Reg. 15 in force at 1.4.2023, see reg. 1
I16	Reg. 16 in force at 1.4.2023, see reg. 1
I17	Reg. 17 in force at 1.4.2023, see reg. 1

Uprating

18. In regulation 90 (non-dependant deductions)(**15**)—

(a) in paragraph (1)—

- (i) in sub-paragraph (a) for "£13.30" substitute "£14.65", and
- (ii) in sub-paragraph (b) for "£4.45" substitute "£4.90",

(b) in paragraph (2)—

- (i) in sub-paragraph (a) for "£228.00" substitute "£241.00",
- (ii) in sub-paragraph (b) for—
 - (aa) "£228.00" substitute "£241.00",
 - (bb) "£396.00" substitute "£418.00", and
 - (cc) "£8.80" substitute "£9.70", and

(iii) in sub-paragraph (c) for—

- (aa) "£396.00" substitute "£418.00",
- (bb) "£490.00" substitute "£517.00", and
- (cc) "£11.15" substitute "£12.30."

19. In regulation 98(2)(b) (amount of a transitional family premium)(**16**), for "£17.85" substitute "£18.53".

20. In schedule 1 (applicable amount)(**17**)—

(15) Regulation 90 was amended by [S.S.I. 2022/52](#).

(16) Regulation 98 was amended by [S.S.I. 2022/52](#).

(17) Schedule 1 was relevantly amended by [S.S.I. 2022/52](#) and [S.S.I. 2022/161](#).

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- (a) in the table in paragraph 1 (applicable amount for the purposes of regulation 35(a)), for—
 - (i) “£77.00” in each place where it occurs substitute “£84.80”,
 - (ii) “£61.05” substitute “£67.20”, and
 - (iii) “£121.05” substitute “£133.30”,
- (b) in paragraph 2 (applicable amount for the purposes of regulation 35(b)), for “£88.50” substitute “£97.23”,
- (c) in paragraph 3 (additional amount in respect of a child or young person who is disabled where neither the applicant nor the applicant’s partner has an award of universal credit)—
 - (i) in sub-paragraph (a) for “£68.04” substitute “£74.69”,
 - (ii) in sub-paragraph (b) for—
 - (aa) “£68.04” substitute “£74.69”, and
 - (bb) “£27.44” substitute “£30.17”,
- (d) in paragraph 4 (additional amount in respect of a child or young person who is disabled where the applicant or the applicant’s partner has an award of universal credit)—
 - (i) in sub-paragraph (a) for “£68.04” substitute “£74.69”,
 - (ii) in sub-paragraph (b) for—
 - (aa) “£68.04” substitute “£74.69”, and
 - (bb) “£27.44” substitute “£30.17”,
- (e) in paragraph 4B(18) (additional amount for certain kinship carers in respect of a child or young person who is disabled)—
 - (i) in sub-paragraph (a) for “£68.04” substitute “£74.69”, and
 - (ii) in sub-paragraph (b) for—
 - (aa) “£68.04” substitute “£74.69”, and
 - (bb) “£27.44” substitute “£30.17”,
- (f) in paragraph 4C(19) (award of universal credit would include an additional amount, but for the fact that a child or young person is in receipt of short-term assistance under the Disability Assistance for Children and Young People (Scotland) Regulations 2021)—
 - (i) in sub-paragraph (a) for “£68.04” substitute “£74.69”, and
 - (ii) in sub-paragraph (b) for—
 - (aa) “£68.04” substitute “£74.69”, and
 - (bb) “£27.44” substitute “£30.17”,
- (g) in paragraph 4D(20) (award of universal credit would include an additional amount, but for the fact that a young person is in receipt of short-term assistance under the Disability Assistance for Working Age People (Scotland) Regulations 2022)—
 - (i) in sub-paragraph (a) for “£68.04” substitute “£74.69”, and
 - (ii) in sub-paragraph (b) for—
 - (aa) “£68.04” substitute “£74.69”, and
 - (bb) “£27.44” substitute “£30.17”,
- (h) in paragraph 5(1) (carer premium) for “£38.85” substitute “£42.75”,

(18) Paragraph 4B was inserted by [S.S.I. 2022/52](#).

(19) Paragraph 4C was inserted by [S.S.I. 2022/161](#).

(20) Paragraph 4D was inserted by [S.S.I. 2022/161](#).

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- (i) in the table in paragraph 17 (amounts of disability and carer premiums), in the entry—
 - (i) “Disabled child premium” for “£68.04” substitute “£74.69”,
 - (ii) “Carer premium” for “£38.85” substitute “£42.75”,
 - (iii) “Disability premium” for—
 - (aa) “£36.20” substitute “£39.85”, and
 - (bb) “£51.60” substitute “£56.80”,
 - (iv) “Severe disability premium” for—
 - (aa) “£69.40” in both places where it occurs substitute “£76.40”, and
 - (bb) “£138.80” substitute “£152.80”, and
 - (v) “Enhanced disability premium” for—
 - (aa) “£27.44” substitute “£30.17”,
 - (bb) “£17.75” substitute “£19.55”, and
 - (cc) “£25.35” substitute “£27.90”,
- (j) in paragraph 23 (amount of work-related activity component), for “£30.60” substitute “£33.70”, and
- (k) in paragraph 24 (amount of support component), for “£40.60” substitute “£44.70”.

21. In schedule 2 (amount of second adult rebate)(**21**), in the table in paragraph 1 (determination of the second adult rebate in respect of a day for the purposes of regulation 91)—

- (a) in entry (b)(i) for “£224.00” substitute “£237.00”, and
- (b) in entry (b)(ii) for —
 - (i) “£224.00” substitute “£237.00”, and
 - (ii) “£292.00” substitute “£308.00”.

Commencement Information

- I18** Reg. 18 in force at 1.4.2023, see [reg. 1](#)
- I19** Reg. 19 in force at 1.4.2023, see [reg. 1](#)
- I20** Reg. 20 in force at 1.4.2023, see [reg. 1](#)
- I21** Reg. 21 in force at 1.4.2023, see [reg. 1](#)

PART 3

Amendment of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012

22. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(**22**) are amended in accordance with regulations 23 to 28.

(21) Schedule 2 was amended by [S.S.I. 2022/52](#).

(22) [S.S.I. 2012/319](#), relevantly amended by [S.S.I. 2013/49](#), [S.S.I. 2013/142](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#), [S.S.I. 2016/81](#), [S.S.I. 2016/253](#), [S.S.I. 2017/41](#), [S.S.I. 2018/69](#), [S.S.I. 2019/29](#), [S.S.I. 2020/25](#), [S.S.I. 2021/51](#), [S.S.I. 2022/52](#), [S.S.I. 2022/125](#), [S.S.I. 2022/108](#) and [S.S.I. 2022/271](#).

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Commencement Information

I22 Reg. 22 in force at 1.4.2023, see [reg. 1](#)

General amendments

23. In regulation 3 (non-dependants)—

(a) In paragraph (2)—

(i) at the end of sub-paragraph (f) omit “and”,

(ii) for sub-paragraph (g) substitute—

“(g) a person who holds permission to enter or stay in the United Kingdom granted under the Homes for Ukraine Sponsorship Scheme route set out in Appendix Ukraine Scheme of the Immigration Rules made under section 3(2) of the Immigration Act 1971**(23)**, where the person is being provided with accommodation by an Approved sponsor under the Homes for Ukraine Sponsorship Scheme; and

(h) a person who has entered the United Kingdom under one of the following schemes and is being provided with accommodation without making payment in return—

(i) the Afghan Citizens Resettlement Scheme,

(ii) the Afghan Relocations and Assistance Policy,

(iii) the Community Sponsorship Scheme,

(iv) the UK Resettlement Scheme,

(v) the Vulnerable Children’s Resettlement Scheme,

(vi) the Vulnerable Persons Resettlement Scheme.”

(b) in paragraph (3) for “and (f) to (g)” substitute “and (f) to (h)”,

(c) after paragraph (3) insert—

“(4) In this regulation—

(a) “the Afghan Citizens Resettlement Scheme” means the scheme of that name announced by the United Kingdom Government on 18 August 2021**(24)**,

(b) “the Afghan Relocations and Assistance Policy” means the support scheme for relocation of Afghan citizens to the United Kingdom launched by the United Kingdom Government on 1 April 2021**(25)**,

(c) “the Community Sponsorship Scheme” means the scheme for community support for refugees launched by the United Kingdom Government in July 2016**(26)**,

(d) “the UK Resettlement Scheme” means the resettlement scheme for refugees launched by the United Kingdom Government in March 2021**(27)**,

(23) [1971 c. 77](#). The rules in relation to the Homes for Ukraine Sponsorship Scheme are set out at UKR 11.1 to UKR 20.2 of Appendix Ukraine Scheme of the Immigration Rules (HC 395). “Permission to enter” and “permission to stay” are defined at rule 6.2 of the Immigration Rules: Introduction.

(24) <https://www.gov.uk/guidance/afghan-citizens-resettlement-scheme>.

(25) <https://www.gov.uk/government/publications/afghan-relocations-and-assistance-policy/afghan-relocations-and-assistance-policy-information-and-guidance#:~:text=The%20ARAP%20was%20launched%20on,the%20online%20ARAP%20application%20form>.

(26) <https://www.gov.uk/government/news/community-sponsorship-scheme-launched-for-refugees-in-the-uk>.

(27) https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1011824/

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- (e) “the Vulnerable Children’s Resettlement Scheme” means the scheme for resettlement of refugee children and their families launched by the United Kingdom Government in 2016⁽²⁸⁾,
- (f) “the Vulnerable Persons Resettlement Scheme” means the resettlement scheme for refugees fleeing the conflict in Syria launched by the United Kingdom Government in January 2014⁽²⁹⁾.”

24. In regulation 16(5)(l)(ii) (persons not entitled to council tax reduction: persons treated as not being in Great Britain), after “1971” insert—

“or, in accordance with section 3ZA of that Act⁽³⁰⁾, does not require a right of abode”.

Commencement Information

I23 Reg. 23 in force at 1.4.2023, see [reg. 1](#)

I24 Reg. 24 in force at 1.4.2023, see [reg. 1](#)

Uprating

25. In regulation 20 (applicable amount)⁽³¹⁾, in paragraph (e) for “£17.85” substitute “£18.53”.

26. In regulation 48 (non-dependant deductions)⁽³²⁾—

(a) in paragraph (1)—

- (i) in sub-paragraph (a) for “£13.30” substitute “£14.65”, and
- (ii) in sub-paragraph (b) for “£4.45” substitute “£4.90”,

(b) in paragraph (2)—

- (i) in sub-paragraph (a) for “£228.00” substitute “£241.00”,
- (ii) in sub-paragraph (b) for—

- (aa) “£228.00” substitute “£241.00”,
- (bb) “£396.00” substitute “£418.00”, and
- (cc) “£8.80” substitute “£9.70”, and

(iii) in sub-paragraph (c) for—

- (aa) “£396.00” substitute “£418.00”,
- (bb) “£490.00” substitute “£517.00”, and
- (cc) “£11.15” substitute “£12.30”.

27. In schedule 1 (applicable amount)⁽³³⁾—

(a) in the table in paragraph 2 (personal allowances for the purposes of regulation 20(a))—

[Resettlement_Policy_Guidance_2021.pdf](#).

⁽²⁸⁾ <https://www.gov.uk/government/publications/uk-resettlement-schemes-factsheet-march-2021/vulnerable-persons-and-vulnerable-childrens-resettlement-schemes-factsheet-march-2021>.

⁽²⁹⁾ <https://www.gov.uk/government/publications/uk-resettlement-schemes-factsheet-march-2021/vulnerable-persons-and-vulnerable-childrens-resettlement-schemes-factsheet-march-2021>.

⁽³⁰⁾ Section 3ZA was inserted by section 2(2) of the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (c. 20).

⁽³¹⁾ Regulation 20 was amended by S.S.I. 2016/81, S.S.I. 2020/25, S.S.I. 2021/51 and S.S.I. 2022/52.

⁽³²⁾ Regulation 48 was relevantly amended by S.S.I. 2013/49, S.S.I. 2013/142, S.S.I. 2014/35, S.S.I. 2015/46, S.S.I. 2016/81, S.S.I. 2017/41, S.S.I. 2018/69, S.S.I. 2019/29, S.S.I. 2020/25, S.S.I. 2021/51 and S.S.I. 2022/52.

⁽³³⁾ Schedule 1 was relevantly amended by S.S.I. 2013/49, S.S.I. 2014/35, S.S.I. 2015/46, S.S.I. 2016/81, S.S.I. 2016/253, S.S.I. 2017/41, S.S.I. 2018/69, S.S.I. 2019/29, S.S.I. 2020/25, S.S.I. 2021/51 and S.S.I. 2022/52.

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- (i) in entry (1)(b) for “£197.10 ” substitute “£217.00”,
- (ii) in entry (2)(b) for “£294.90” substitute “£324.70”,
- (iii) in entry (4)(a) for “£294.90” substitute “£324.70”, and
- (iv) in entry (4)(b) for “£97.80” substitute “£107.70”,
- (b) in the table in paragraph 3 (applicable amount for the purposes of regulation 20(b)), for “£88.50” in both places where it occurs substitute “£97.23”, and
- (c) in the table in paragraph 13 (amount of disability premium)—
 - (i) in entries (1)(a) and (1)(b)(i) for “£69.40” substitute “£76.40”,
 - (ii) in entry (1)(b)(ii) for “£138.80” substitute “£152.80”,
 - (iii) in entry (2) for “£27.44” substitute “£30.17”,
 - (iv) in entry (3) for “£68.04” substitute “£74.69”, and
 - (v) in entry (4) for “£38.85” substitute “£42.75”.

28. In schedule 5 (amount of alternative maximum council tax reduction)(**34**), in the table in paragraph 1—

- (a) in entry (b)(i) for “£224.00” substitute “£237.00”, and
- (b) in entry (b)(ii)—
 - (i) for “£224.00” substitute “£237.00”, and
 - (ii) for “£292.00” substitute “£308.00”.

Commencement Information

- I25** Reg. 25 in force at 1.4.2023, see [reg. 1](#)
- I26** Reg. 26 in force at 1.4.2023, see [reg. 1](#)
- I27** Reg. 27 in force at 1.4.2023, see [reg. 1](#)
- I28** Reg. 28 in force at 1.4.2023, see [reg. 1](#)

PART 4

Amendment of the Council Tax (Discounts) (Scotland) Regulations 1992

29.—(1) The Council Tax (Discounts) (Scotland) Regulations 1992(**35**) are amended in accordance with paragraph (2).

(2) In the schedule—

- (a) in paragraph 7 (persons formerly residing in Ukraine)(**36**), for the words from “has been granted” to the end substitute “holds permission to enter or stay in the United Kingdom granted under the Homes for Ukraine Sponsorship Scheme route set out in Appendix Ukraine Scheme of the Immigration Rules made under section 3(2) of the Immigration Act 1971(**37**), where the person is being provided with accommodation by an Approved sponsor under the Homes for Ukraine Sponsorship Scheme”,

(34) Schedule 5 was relevantly amended by [S.S.I. 2013/287](#), [S.S.I. 2020/25](#) and [S.S.I. 2022/52](#).

(35) [S.I. 1992/1409](#).

(36) Paragraph 7 was inserted by [S.S.I. 2022/125](#) and amended by [S.S.I. 2022/271](#).

(37) [1971 c. 77](#). The rules in relation to the Homes for Ukraine Sponsorship Scheme are set out at UKR 11.1 to UKR 20.2 of Appendix Ukraine Scheme of the Immigration Rules (HC 395). “Permission to enter” and “permission to stay” are defined at rule 6.2 of the Immigration Rules: Introduction.

Status: This version of this Instrument contains provisions that are prospective.
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(b) after paragraph 7 insert—

“Persons who have entered the United Kingdom under relocation or resettlement schemes

8.—(1) A person shall be disregarded for the purposes of a discount on a particular day if on that day the person is being provided with accommodation without making payment in return, having entered the United Kingdom under one of the following schemes—

- (a) the Afghan Citizens Resettlement Scheme,
- (b) the Afghan Relocations and Assistance Policy,
- (c) the Community Sponsorship Scheme,
- (d) the UK Resettlement Scheme
- (e) the Vulnerable Children’s Resettlement Scheme,
- (f) the Vulnerable Persons Resettlement Scheme.

(2) In this paragraph—

- (a) “the Afghan Citizens Resettlement Scheme” means the scheme of that name announced by the United Kingdom Government on 18 August 2021⁽³⁸⁾,
- (b) “the Afghan Relocations and Assistance Policy” means the support scheme for relocation of Afghan citizens to the United Kingdom launched by the United Kingdom Government on 1 April 2021⁽³⁹⁾,
- (c) “the Community Sponsorship Scheme” means the scheme for community support for refugees launched by the United Kingdom Government in July 2016⁽⁴⁰⁾,
- (d) “the UK resettlement scheme” means the scheme for resettlement of refugees launched by the United Kingdom Government in March 2021⁽⁴¹⁾,
- (e) “the Vulnerable Children’s Resettlement Scheme” means the scheme for resettlement of refugee children and their families launched by the United Kingdom Government in 2016⁽⁴²⁾, and
- (f) “the Vulnerable Persons Resettlement Scheme” means the resettlement scheme for refugees fleeing the conflict in Syria launched by the United Kingdom Government in January 2014⁽⁴³⁾.”

Commencement Information

I29 Reg. 29 in force at 1.4.2023, see [reg. 1](#)

⁽³⁸⁾ <https://www.gov.uk/guidance/afghan-citizens-resettlement-scheme>.

⁽³⁹⁾ <https://www.gov.uk/government/publications/afghan-relocations-and-assistance-policy/afghan-relocations-and-assistance-policy-information-and-guidance#:~:text=The%20ARAP%20was%20launched%20on,the%20online%20ARAP%20application%20form>.

⁽⁴⁰⁾ <https://www.gov.uk/government/news/community-sponsorship-scheme-launched-for-refugees-in-the-uk>.

⁽⁴¹⁾ https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1011824/Resettlement_Policy_Guidance_2021.pdf.

⁽⁴²⁾ <https://www.gov.uk/government/publications/uk-resettlement-schemes-factsheet-march-2021/vulnerable-persons-and-vulnerable-childrens-resettlement-schemes-factsheet-march-2021>.

⁽⁴³⁾ <https://www.gov.uk/government/publications/uk-resettlement-schemes-factsheet-march-2021/vulnerable-persons-and-vulnerable-childrens-resettlement-schemes-factsheet-march-2021>.

Status: *This version of this Instrument contains provisions that are prospective.*

Changes to legislation: *There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)*

St Andrew's House,
Edinburgh
9th February 2023

TOM ARTHUR
Authorised to sign by the Scottish Ministers

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PROSPECTIVE

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2021 (“the Working Age Regulations”), the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 (“the Pension Age Regulations”) and the Council Tax (Discounts) (Scotland) Regulations 1992. (“the Discount Regulations”).

Part 2 of the Regulations makes corrections and clarifications to the Working Age Regulations and includes provision for uprating of figures in those Regulations.

Regulation 3 amends regulation 3(1)(b) to replace the reference to being “on Universal Credit”, with reference to having an award of Universal Credit, or having made a claim which is yet to be determined. This ensures that the application of the Working Age Regulations is not excluded while a claim for Universal Credit is being determined.

Regulations 4 and 14(a) make amendments to clarify whether references in various places in the Working Age Regulations to employment and support allowance are to contributory or income-based employment and support allowance, or both.

Regulation 5 amends regulation 8 of the Working Age Regulations so that the exclusion of people coming from Ukraine from treatment as a non-dependant only applies to people coming to the UK under the Homes for Ukraine Sponsorship Scheme, and where they are being provided with accommodation by an Approved sponsor under that Scheme. It also provides that the same treatment applies to displaced persons coming to the UK under other specified schemes, and hosted in accommodation for which they make no payment in return for provision of the accommodation.

Regulation 6 amends regulation 16 to enable certain persons coming from Ukraine to be classed as being in Great Britain, for the purposes of entitlement to council tax reduction. The persons covered are those who were residing in Ukraine immediately before 1 January 2022, left in connection with the Russian invasion which took place on 24 February 2022, and have been granted leave under the immigration rules, or have a right of abode in the UK, or do not require a right of abode because they are Irish citizens. The effect of the change at regulation 6(a) is that the general exemption from the requirement to be in Great Britain will apply to anyone who has been granted leave, or has been deemed to have been granted leave, outside the immigration rules, not just those who have such leave under certain specified circumstances. Regulation 6(c) makes a change consequential on regulation 6(a).

Regulation 7 amends regulation 20(3)(j) so that the entitlement to council tax reduction of full time students receiving one of the payments listed in regulation 20(3)(j) is limited to those who receive the payments as a result of having a disability caused by deafness.

Regulation 8 replaces the word “claim” with “award” in regulation 34A. This reflects that where a decision is made that a person is entitled to Universal Credit, such that there may be a change of circumstances falling within regulation 34A, there is no longer a claim in existence, it is an award.

Status: This version of this Instrument contains provisions that are prospective.
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to *The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023*. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Regulation 9 omits a portion of wording in regulation 41 to reflect that nothing is counted as income unless it falls within the description of earned or unearned income in the Working Age Regulations; those Regulations do not, therefore, provide for any express disregard of income.

Regulations 10, 13 and 14(b) correct minor typographical errors.

Regulation 11 adds to the descriptions of assessment periods for calculation of income in regulation 44(2) the calculation of average weekly income from working tax credits as provided for in regulation 41A.

Regulation 12 inserts a definition of “trade dispute” in regulation 47.

Regulation 15 adds to list of situations where the other member of a couple is incapacitated for the purposes of regulation 77(2)(c) of the Working Age Regulations. It adds the scenario where a person has an award of adult disability payment but the payment has been reduced to zero on account of the person having been an in-patient in a hospital or similar institution for more than 28 days.

Regulation 16(a) and (b) amends paragraph 14(1)(d) of schedule 1 to reflect that, given paragraph 3 of that schedule, entitlement to enhanced disability premium under paragraph 14(1)(d) will only arise in practice where it is the applicant or the applicant’s partner in respect of whom the appropriate component and rate of adult disability payment is payable. This this will not include a young person for whom the applicant is responsible.

Regulation 16(c) expands paragraph 14(1) of schedule 1 to provide for entitlement to enhanced disability premium where attendance allowance is payable in respect of the applicant or the applicant’s partner.

Regulation 17 replaces references to 26 weeks in paragraphs 16 to 18 of schedule 4 with references to six months. Taken together with regulation 69(2), which provides for an extension of any period of six months specified in schedule 4, this allows the period of disregard of the amounts of capital specified in paragraphs 16 to 18 to be extended where appropriate.

Regulations 18 to 21 uprate figures used to calculate entitlement to council tax reduction in the Working Age Regulations.

Part 3 uprates figures used to calculate entitlement to council tax reduction in the Pension Age Regulations. It also amends regulation 3 so that the exclusion of people coming from Ukraine from treatment as a non-dependant only applies to people coming to the UK under the Homes for Ukraine Sponsorship Scheme, and where they are being provided with accommodation by an Approved sponsor under that Scheme. It broadens the circumstances in which a person coming from Ukraine is to be treated as being in Great Britain. The expansion will cover any person who was residing in Ukraine immediately before 1 January 2022, left Ukraine in connection with the Russian invasion which took place on 24 February 2022 and, under section 3ZA of the Immigration Act 1971, does not require a right of abode in the United Kingdom. This captures Irish citizens. It also provides that a similar exclusion from treatment as a non-dependant applies to displaced persons coming to the UK under other specified schemes, and hosted in accommodation for which they make no payment in return for provision of the accommodation.

Part 4 amends the Discount Regulations so that a person coming to the UK from Ukraine is be disregarded, for the purposes of entitlement of the person providing then with accommodation to the council tax single person discount, only where the person has come to the UK under the Homes for Ukraine Sponsorship Scheme, and the person providing the accommodation is an Approved sponsor under that Scheme. It also provides that the same treatment applies to displaced persons coming to the UK under other specified schemes, and hosted in accommodation for which they make no payment in return for provision of the accommodation.

Status:

This version of this Instrument contains provisions that are prospective.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- reg. 1 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 2 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 3 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 4 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 5 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 6 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 7 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 8 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 9 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 10 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 11 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 12 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 13 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 14 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 15 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 16 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 17 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 18 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 19 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 20 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 21 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 22 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 23 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 24 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 25 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 26 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 27 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 28 coming into force by [S.S.I. 2023/38 reg. 1](#)
- reg. 29 coming into force by [S.S.I. 2023/38 reg. 1](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 3(2)(h) word omitted by [S.S.I. 2024/5 reg. 18\(2\)\(a\)](#)
- reg. 3(2)(j) and word inserted by [S.S.I. 2024/5 reg. 18\(2\)\(b\)](#)
- reg. 3(2)(j)(k) inserted by [S.I. 2024/5, reg. 18\(2\)\(b\) \(as substituted\) by S.S.I. 2024/59 reg. 2\(4\)](#)