
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 38

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

PART 3

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

General amendments

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⁽¹⁾, does not require a right of abode”.

⁽¹⁾ Section 3ZA was inserted by section 2(2) of the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (c. 20).