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SCOTTISH STATUTORY INSTRUMENTS

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**2021 No. 337**

**COUNCIL TAX**

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

<i>Made</i>	- - - -	<i>at 1.25 p.m. on 23rd</i>
		<i>September 2021</i>
<i>Laid before the Scottish</i>		<i>at 4.30 p.m. on 23rd</i>
<i>Parliament</i>	- - - -	<i>September 2021</i>
<i>Coming into force</i>	- -	<i>24th September 2021</i>

The Scottish Ministers make the following Regulations 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<sup>(1)</sup> and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment (No. 4) Regulations 2021 and come into force on 24 September 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)<sup>(2)</sup> 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<sup>(3)</sup>”.

(3) After sub-paragraph (i) insert—

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(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) 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).

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

(3) 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>.

- “(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)(4);
- (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.”.

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

**3.—(1)** Regulation 16(5) of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 (persons not entitled to council tax reduction: persons treated as not being in Great Britain)(5) 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;”.

(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);
- (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.”.

St Andrew’s House,  
Edinburgh  
At 1.25 p.m. on 23rd September 2021

*TOM ARTHUR*  
Authorised to sign by the Scottish Ministers

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(4) 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.

(5) S.S.I. 2012/319, relevantly amended by S.S.I. 2015/46.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend 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”) by extending the classes of persons who do not need to meet residence criteria in the United Kingdom in order to qualify for a council tax reduction.

Regulation 2 inserts new categories into the list of persons who are not to be treated as not being in Great Britain for the purpose of the residence criteria set out in regulation 16 of the Working Age Regulations. The new categories are persons to whom leave is granted under the immigration rules by virtue of the Afghan Relocations and Assistance Policy or the previous scheme for locally-employed staff in Afghanistan (otherwise known as the ex-gratia scheme), persons to whom leave is granted under the Afghan Citizens Resettlement Scheme, and persons not coming within those schemes, but who arrived in Great Britain from Afghanistan in connection with the fall of the Afghan government that took place on 15 August 2021.

Regulation 3 makes similar amendments to regulation 16 of the Pension Age Regulations.