

2022 No. 125

COUNCIL TAX

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

Made - - - - at 11.22 a.m. on 31st March 2022

Laid before the Scottish Parliament at 2.45 p.m. on 31st March 2022

Coming into force - - - - 1st April 2022

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

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2022 and come into force on 1 April 2022.

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

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

(2) In the schedule (persons disregarded for purposes of discount), after paragraph 6 (care leavers)(c) insert—

“Persons formerly residing in Ukraine

7. A person shall be disregarded for the purposes of a discount on a particular day if on that day the person 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(d), or has a right of abode in the United Kingdom within the meaning of section 2 of that Act(e), where the person—

(i) was residing in Ukraine immediately before 1 January 2022; and

(a) 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. Section 116(1) of the Local Government Finance Act 1992 contains a definition of “prescribed” relevant to the exercise of the statutory power under which these Regulations are made. 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).

(b) S.I. 1992/1409.

(c) Paragraph 6 was inserted by S.S.I. 2018/39.

(d) 1971 c. 77.

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

- (ii) left Ukraine in connection with the Russian invasion which took place on 24 February 2022.”.

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

3.—(1) The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(a) are amended in accordance with paragraphs (2) and (3).

(2) In regulation 3 (non-dependants)—

(a) in paragraph (2)—

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

(ii) at the end of sub-paragraph (f), insert “and”,

(iii) after sub-paragraph (f) insert—

“(g) 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) after “(f)” insert “to (g)”.

(3) In schedule 4 (capital disregards) after paragraph 30I (the one-off payment of £500 to persons eligible for working tax credit)(b) insert—

“**30J.** 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(c).”.

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

4.—(1) The Council Tax Reduction (Scotland) Regulations 2021(d) 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)”.

(a) 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 and S.S.I. 2022/108.

(b) Paragraph 30I was inserted by S.S.I. 2021/137.

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

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

(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^(a).”.

TOM ARTHUR

Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
At 11.22 a.m. on 31st March 2022

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

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

Regulation 2 amends the Discount Regulations to add to the list of persons who are to be disregarded in working out entitlement to a discount from liability for council tax. The addition is 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 who has either been granted leave to enter or remain in the United Kingdom, or has a right of abode in the United Kingdom.

Regulation 3 amends the definition of “non-dependant” in the Pension Age Regulations so that it does not cover any person who normally resides with a council tax reduction applicant and falls within the description set out above in relation to regulation 2. It also amends the Pension Age Regulations so that a payment made in acknowledgement of providing accommodation under the United Kingdom Government Homes for Ukraine scheme is not to be counted as capital in determining entitlement to council tax reduction.

Regulation 4 makes equivalent amendments to the Working Age Regulations.

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