
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 125

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

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

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

(2) In the schedule (persons disregarded for purposes of discount), after paragraph 6 (care leavers)(2) 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(3), or has a right of abode in the United Kingdom within the meaning of section 2 of that Act(4), 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.”.

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

(2) Paragraph 6 was inserted by [S.S.I. 2018/39](#).

(3) [1971 c. 77](#).

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