
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 271

**The Council Tax Reduction and Council Tax
(Discounts) (Miscellaneous Amendment)
(No. 2) (Scotland) Regulations 2022**

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

5.—(1) In regulation 2(1) (interpretation), omit the definition of “one-off payment of £500 to NHS and social care workers”.

(2) In regulation 3(2)(g) (non-dependants), for “or has a right of abode in the United Kingdom within the meaning of section 2 of that Act” substitute—

“, has a right of abode in the United Kingdom within the meaning of section 2 of that Act⁽¹⁾ or, in accordance with section 3ZA of that Act⁽²⁾, does not require leave to enter or remain in the United Kingdom”.

(3) In regulation 32(2) (earnings of employed earners: exclusions), omit sub-paragraph (ba).

(4) In regulation 35(2) (earnings of self-employed earners: exclusions), omit sub-paragraph (da).

(5) In schedule 4 (capital to be disregarded)—

(a) omit paragraphs 30H and 30I,

(b) after paragraph 30J⁽³⁾ (payment made in connection with the provision of accommodation under the Homes for Ukraine scheme) insert—

“**30K.** Any payment made under section 1(2) or section 4(1) or (2) of the Social Security (Additional Payments) Act 2022⁽⁴⁾, where made to a person in receipt of working tax credit.”.

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

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

(3) Paragraph 30J was inserted by S.S.I. 2022/125.

(4) 2022 c. 38.