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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 309**

**The Social Security (Residence and Presence Requirements)  
(Israel, the West Bank, the Gaza Strip, East Jerusalem, the  
Golan Heights and Lebanon) (Scotland) Regulations 2023**

**Amendment of the Council Tax Reduction (Scotland) Regulations 2021**

**9.**—(1) Regulation 16 of the Council Tax Reduction (Scotland) Regulations 2021<sup>(1)</sup> (persons not entitled to council tax reduction: persons treated as not being in Great Britain) is amended as follows.

(2) In paragraph (6)—

(a) at the end of sub-paragraph (m), omit “or”, and

(b) after sub-paragraph (n), insert—

“, or

(o) a person in Great Britain who was residing in Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights or Lebanon immediately before 7 October 2023, left Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights or Lebanon in connection with the Hamas terrorist attack in Israel on 7 October 2023 or the violence which rapidly escalated in the region following the attack and—

(i) has been granted leave in accordance with the rules referred to in sub-paragraph (f), or

(ii) has a right of abode in the United Kingdom within the meaning of section 2 of the Immigration Act 1971 or does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act”.

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<sup>(1)</sup> S.S.I. 2021/249, relevantly amended by S.S.I. 2022/52, S.S.I. 2023/38, S.S.I. 2023/149 and to be further amended by S.S.I. 2023/268.