

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2023 No. 38**

**The Council Tax Reduction and Council Tax (Discounts)  
(Miscellaneous Amendment) (Scotland) Regulations 2023**

**PART 3**

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

**22.** The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012<sup>(1)</sup> are amended in accordance with regulations 23 to 28.

**General amendments**

**23.** In regulation 3 (non-dependants)—

(a) In paragraph (2)—

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

(ii) for sub-paragraph (g) substitute—

“(g) a person who holds permission to enter or stay in the United Kingdom granted under the Homes for Ukraine Sponsorship Scheme route set out in Appendix Ukraine Scheme of the Immigration Rules made under section 3(2) of the Immigration Act 1971<sup>(2)</sup>, where the person is being provided with accommodation by an Approved sponsor under the Homes for Ukraine Sponsorship Scheme; and

(h) a person who has entered the United Kingdom under one of the following schemes and is being provided with accommodation without making payment in return—

(i) the Afghan Citizens Resettlement Scheme,

(ii) the Afghan Relocations and Assistance Policy,

(iii) the Community Sponsorship Scheme,

(iv) the UK Resettlement Scheme,

(v) the Vulnerable Children’s Resettlement Scheme,

(vi) the Vulnerable Persons Resettlement Scheme.”,

(b) in paragraph (3) for “and (f) to (g)” substitute “and ( f) to (h)”,

(c) after paragraph (3) insert—

---

(1) 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, S.S.I. 2022/125, S.S.I. 2022/108 and S.S.I. 2022/271.

(2) 1971 c. 77. The rules in relation to the Homes for Ukraine Sponsorship Scheme are set out at UKR 11.1 to UKR 20.2 of Appendix Ukraine Scheme of the Immigration Rules (HC 395). “Permission to enter” and “permission to stay” are defined at rule 6.2 of the Immigration Rules: Introduction.

“(4) In this regulation—

- (a) “the Afghan Citizens Resettlement Scheme” means the scheme of that name announced by the United Kingdom Government on 18 August 2021(3),
- (b) “the Afghan Relocations and Assistance Policy” means the support scheme for relocation of Afghan citizens to the United Kingdom launched by the United Kingdom Government on 1 April 2021(4),
- (c) “the Community Sponsorship Scheme” means the scheme for community support for refugees launched by the United Kingdom Government in July 2016(5),
- (d) “the UK Resettlement Scheme” means the resettlement scheme for refugees launched by the United Kingdom Government in March 2021(6),
- (e) “the Vulnerable Children’s Resettlement Scheme” means the scheme for resettlement of refugee children and their families launched by the United Kingdom Government in 2016(7),
- (f) “the Vulnerable Persons Resettlement Scheme” means the resettlement scheme for refugees fleeing the conflict in Syria launched by the United Kingdom Government in January 2014(8).”.

24. In regulation 16(5)(l)(ii) (persons not entitled to council tax reduction: persons treated as not being in Great Britain), after “1971” insert—

“or, in accordance with section 3ZA of that Act(9), does not require a right of abode”.

## Uprating

25. In regulation 20 (applicable amount)(10), in paragraph (e) for “£17.85” substitute “£18.53”.

26. In regulation 48 (non-dependant deductions)(11)—

- (a) in paragraph (1)—
  - (i) in sub-paragraph (a) for “£13.30” substitute “£14.65”, and
  - (ii) in sub-paragraph (b) for “£4.45” substitute “£4.90”,
- (b) in paragraph (2)—
  - (i) in sub-paragraph (a) for “£228.00” substitute “£241.00”,
  - (ii) in sub-paragraph (b) for—
    - (aa) “£228.00” substitute “£241.00”,
    - (bb) “£396.00” substitute “£418.00”, and

---

(3) <https://www.gov.uk/guidance/afghan-citizens-resettlement-scheme>.

(4) <https://www.gov.uk/government/publications/afghan-relocations-and-assistance-policy/afghan-relocations-and-assistance-policy-information-and-guidance#:~:text=The%20ARAP%20was%20launched%20on,the%20online%20ARAP%20application%20form>.

(5) <https://www.gov.uk/government/news/community-sponsorship-scheme-launched-for-refugees-in-the-uk>.

(6) [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/1011824/Resettlement\\_Policy\\_Guidance\\_2021.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1011824/Resettlement_Policy_Guidance_2021.pdf).

(7) <https://www.gov.uk/government/publications/uk-resettlement-schemes-factsheet-march-2021/vulnerable-persons-and-vulnerable-childrens-resettlement-schemes-factsheet-march-2021>.

(8) <https://www.gov.uk/government/publications/uk-resettlement-schemes-factsheet-march-2021/vulnerable-persons-and-vulnerable-childrens-resettlement-schemes-factsheet-march-2021>.

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

(10) Regulation 20 was amended by S.S.I. 2016/81, S.S.I. 2020/25, S.S.I. 2021/51 and S.S.I. 2022/52.

(11) Regulation 48 was 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. 2017/41, S.S.I. 2018/69, S.S.I. 2019/29, S.S.I. 2020/25, S.S.I. 2021/51 and S.S.I. 2022/52.

- (cc) “£8.80” substitute “£9.70”, and
- (iii) in sub-paragraph ( c ) for—
  - (aa) “£396.00” substitute “£418.00”,
  - (bb) “£490.00” substitute “£517.00”, and
  - (cc) “£11.15” substitute “£12.30”.

**27.** In schedule 1 (applicable amount)(**12**)—

- (a) in the table in paragraph 2 (personal allowances for the purposes of regulation 20(a))—
  - (i) in entry (1)(b) for “£197.10 ” substitute “£217.00”,
  - (ii) in entry (2)(b) for “£294.90” substitute “£324.70”,
  - (iii) in entry (4)(a) for “£294.90” substitute “£324.70”, and
  - (iv) in entry (4)(b) for “£97.80” substitute “£107.70”,
- (b) in the table in paragraph 3 (applicable amount for the purposes of regulation 20(b)), for “£88.50” in both places where it occurs substitute “£97.23”, and
- (c) in the table in paragraph 13 (amount of disability premium)—
  - (i) in entries (1)(a) and (1)(b)(i) for “£69.40” substitute “£76.40”,
  - (ii) in entry (1)(b)(ii) for “£138.80” substitute “£152.80”,
  - (iii) in entry (2) for “£27.44” substitute “£30.17”,
  - (iv) in entry (3) for “£68.04” substitute “£74.69”, and
  - (v) in entry (4) for “£38.85” substitute “£42.75”.

**28.** In schedule 5 (amount of alternative maximum council tax reduction)(**13**), in the table in paragraph 1—

- (a) in entry (b)(i) for “£224.00” substitute “£237.00”, and
- (b) in entry (b)(ii)—
  - (i) for “£224.00” substitute “£237.00”, and
  - (ii) for “£292.00” substitute “£308.00”.

---

(12) Schedule 1 was relevantly amended by S.S.I. 2013/49, 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 and S.S.I. 2022/52.

(13) Schedule 5 was relevantly amended by S.S.I. 2013/287, S.S.I. 2020/25 and S.S.I. 2022/52.