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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 38**

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

**PART 4**

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

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

(2) In the schedule—

- (a) in paragraph 7 (persons formerly residing in Ukraine)(2), for the words from “has been granted” to the end substitute “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(3), where the person is being provided with accommodation by an Approved sponsor under the Homes for Ukraine Sponsorship Scheme”,
- (b) after paragraph 7 insert—

**“Persons who have entered the United Kingdom under relocation or  
resettlement schemes**

**8.**—(1) A person shall be disregarded for the purposes of a discount on a particular day if on that day the person is being provided with accommodation without making payment in return, having entered the United Kingdom under one of the following schemes—

- (a) the Afghan Citizens Resettlement Scheme,
- (b) the Afghan Relocations and Assistance Policy,
- (c) the Community Sponsorship Scheme,
- (d) the UK Resettlement Scheme
- (e) the Vulnerable Children’s Resettlement Scheme,
- (f) the Vulnerable Persons Resettlement Scheme.

(2) In this paragraph—

- (a) “the Afghan Citizens Resettlement Scheme” means the scheme of that name announced by the United Kingdom Government on 18 August 2021(4),

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

(2) Paragraph 7 was inserted by [S.S.I. 2022/125](#) and amended by [S.S.I. 2022/271](#).

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

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- (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<sup>(5)</sup>,
- (c) “the Community Sponsorship Scheme” means the scheme for community support for refugees launched by the United Kingdom Government in July 2016<sup>(6)</sup>,
- (d) “the UK resettlement scheme” means the scheme for resettlement of refugees launched by the United Kingdom Government in March 2021<sup>(7)</sup>,
- (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<sup>(8)</sup>, and
- (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<sup>(9)</sup>.”.

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(5) <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.>

(6) [https://www.gov.uk/government/news/community-sponsorship-scheme-launched-for-refugees-in-the-uk.](https://www.gov.uk/government/news/community-sponsorship-scheme-launched-for-refugees-in-the-uk)

(7) [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)

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

(9) [https://www.gov.uk/government/publications/uk-resettlement-schemes-factsheet-march-2021/vulnerable-persons-and-vulnerable-childrens-resettlement-schemes-factsheet-march-2021.](https://www.gov.uk/government/publications/uk-resettlement-schemes-factsheet-march-2021/vulnerable-persons-and-vulnerable-childrens-resettlement-schemes-factsheet-march-2021)