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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 2**

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

**General amendments**

**6.** In regulation 16(6) (persons not entitled to council tax reduction: persons treated as not being in Great Britain)—

- (a) in sub-paragraph (f), omit from “where that leave is” to the end of that sub-paragraph,
- (b) at the end of sub-paragraph (k), omit “or”,
- (c) in sub-paragraph (l) for “(f)(iv)” substitute “(f)”,
- (d) at the end of sub-paragraph (l) insert—
  - “, or
  - (m) a person in Great Britain who was residing in Ukraine immediately before 1 January 2022, left Ukraine in connection with the Russian invasion which took place on 24 February 2022 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<sup>(1)</sup> or, in accordance with section 3ZA of that Act<sup>(2)</sup>, does not require a right of abode”.

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

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