SCOTTISH STATUTORY INSTRUMENTS

2025 No. 55

COUNCIL TAX

The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2025

Made - - - -	*27th February 2025*
Laid before the Scottish Parliament	*3rd March 2025*
Coming into force - -	*1st April 2025*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80 and 113(1), paragraph 11 of schedule 1 and paragraph 1 of schedule 2 of the Local Government Finance Act 1992(**a**) and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2025 and come into force on 1 April 2025

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

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

(2) In the schedule (persons disregarded for purposes of discount), for paragraph 7(**c**) substitute—

"**Persons formerly residing in Ukraine**

7.—(1) A person shall be disregarded for the purposes of a discount on a particular day if on that day—

(a) the person—

(**a**) 1992 c. 14. Section 80 and paragraph 1 of schedule 2 were amended by paragraph 176 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c. 39). There are other amendments to section 80 and amendments to section 113(1) that are not relevant to these Regulations. Section 116(1) of the Local Government Finance Act 1992 contains a definition of "prescribed" relevant to the exercise of the statutory power under which these Regulations are made. The functions of the Secretary of State, in so far as within devolved competence, were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).

(**b**) S.I. 1992/1409, relevantly amended by S.S.I. 2022/125 and S.S.I. 2023/38.

(**c**) Paragraph 7 was inserted by S.S.I. 2022/125 and amended by S.S.I. 2023/38.

(i) holds permission to enter or stay in the United Kingdom granted under the Homes for Ukraine Sponsorship Scheme or the Ukraine Permission Extension Scheme set out in Appendix Ukraine Scheme of the Immigration Rules made under section 3(2) of the Immigration Act 1971(**a**), or

(ii) has applied for permission to stay under the Ukraine Permission Extension Scheme and is awaiting the outcome of the application,

(b) the person is being provided with accommodation by a host approved by a local authority in accordance with the version of the guidance entitled "Super Sponsor Scheme and Homes for Ukraine: guidance for local authorities" published by the Scottish Ministers on 4 February 2025(**b**), and

(c) the host is not a close relative of the person.".

(2) For the purposes of this paragraph "close relative" means any of the following—

(a) a spouse,

(b) a civil partner,

(c) an unmarried partner,

(d) a parent,

(e) a parent-in-law,

(f) a son or daughter,

(g) a son or daughter-in-law,

(h) a stepson or stepdaughter,

(i) a sibling,

(j) a grandparent,

(k) the spouse, civil partner, or unmarried partner of any of the persons mentioned at (d) to (j).".

(3) In sub-paragraph (2), a reference to an unmarried partner is a reference to the other member of a couple consisting of two people who are not married to, or civil partners of, each other but are living together as if they were a married couple or civil partners.

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

3.—(1) The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(**c**) are amended in accordance with paragraph (2).

(2) In regulation 3 (non-dependants), for paragraph (2)(g) substitute—

"(g) a person who—

(i) holds permission to enter or stay in the United Kingdom granted under the Homes for Ukraine Sponsorship Scheme or the Ukraine Permission Extension Scheme set out in Appendix Ukraine Scheme of the Immigration Rules made under section 3(2) of the Immigration Act 1971(**d**), or has applied for

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(**a**) 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). The rules in relation to the Ukraine Permission Extension Scheme are set out at UKR 29.1 to UKR 38.1 of Appendix Ukraine Scheme of the Immigration Rules. "Permission to enter" and "permission to stay" are defined at rule 6.2 of the Immigration Rules: Introduction.

(**b**) https://webarchive.nrscotland.gov.uk/20250217122004/https:/www.gov.scot/publications/super-sponsor-scheme-and-homes-for-ukraine-guidance-for-local-authorities.

(**c**) S.S.I. 2012/319, relevantly amended by S.S.I. 2023/38.

(**d**) 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). The rules in relation to the Ukraine Permission Extension Scheme are set out at UKR 29.1 to UKR 38.1 of Appendix Ukraine Scheme of the Immigration Rules. "Permission to enter" and "permission to stay" are defined at rule 6.2 of the Immigration Rules: Introduction.

permission under the Ukraine Permission Extension Scheme and is awaiting the outcome of the application,

(ii) is being provided with accommodation by a host approved by a local authority in accordance with the version of the guidance entitled "Super Sponsor Scheme and Homes for Ukraine: guidance for local authorities" published by the Scottish Ministers on 4 February 2025(**a**), and

(iii) is not a close relative or a grandchild of the host.".

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

4.—(1) The Council Tax Reduction (Scotland) Regulations 2021(**b**) are amended in accordance with paragraph (2).

(2) In regulation 8 (meaning of "non-dependant"), for paragraph (2)(f) substitute—

"(f) a person who—

(i) holds permission to enter or stay in the United Kingdom granted under the Homes for Ukraine Sponsorship Scheme or the Ukraine Permission Extension Scheme set out in Appendix Ukraine Scheme of the Immigration Rules made under section 3(2) of the Immigration Act 1971(**c**), or has applied for permission under the Ukraine Permission Extension Scheme and is awaiting the outcome of the application,

(ii) is being provided with accommodation by a host approved by a local authority in accordance with the version of the guidance entitled "Super Sponsor Scheme and Homes for Ukraine: guidance for local authorities" published by the Scottish Ministers on 4 February 2025(**d**), and

(iii) is not a close relative or a grandchild of the host.".

IVAN MCKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
27th February 2025

(**a**) https://webarchive.nrscotland.gov.uk/20250217122004/https:/www.gov.scot/publications/super-sponsor-scheme-and-homes-for-ukraine-guidance-for-local-authorities.
(**b**) S.S.I. 2021/249, relevantly amended by S.S.I. 2023/38.
(**c**) 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). The rules in relation to the Ukraine Permission Extension Scheme are set out at UKR 29.1 to UKR 38.1 of Appendix Ukraine Scheme of the Immigration Rules. "Permission to enter" and "permission to stay" are defined at rule 6.2 of the Immigration Rules: Introduction.
(**d**) https://webarchive.nrscotland.gov.uk/20250217122004/https:/www.gov.scot/publications/super-sponsor-scheme-and-homes-for-ukraine-guidance-for-local-authorities.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Discounts) (Scotland) Regulations 1992 ("the Discount Regulations"), the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 ("the 2012 Regulations") and the Council Tax Reduction (Scotland) Regulations 2021 ("the 2021 Regulations").

Regulation 2 amends the Discount Regulations to substitute a new paragraph 7 in the schedule. This updates the provision in relation to disregard of people who have permission to enter or stay in the United Kingdom under the Homes for Ukraine Sponsorship scheme. It covers those who are provided with accommodation by a host approved by a local authority in terms of the version of the guidance entitled "Super Sponsor Scheme and Homes for Ukraine: guidance for local authorities" published by the Scottish Ministers on 4 February 2025 ("the Super Sponsor Scheme and Homes for Ukraine guidance"). Further, certain people who have permission to stay in the United Kingdom under the Ukraine Permission Extension Scheme, or who are awaiting the outcome of an application for permission under that scheme, are added to the list of persons who are to be disregarded in working out entitlement to a single person discount on liability for council tax. This again covers such people who are provided with accommodation by a host approved in terms of the Super Sponsor Scheme and Homes for Ukraine guidance. In relation to both the Homes for Ukraine Sponsorship Scheme and the Ukraine Permission Extension Scheme, the disregard applies only where the host is not a close relative of the person being hosted. "Close relative" is defined in sub-paragraph (2) of new paragraph 7 and "unmarried partner" is defined in sub-paragraph (3).

Regulation 3 amends the definition of "non-dependant" in regulation 3 of the 2012 Regulations. It updates the provision in relation to people who have permission to enter or stay in the United Kingdom under the Homes for Ukraine Sponsorship scheme, so that a person in the United Kingdom under that scheme is not classed as a non-dependant of a council tax reduction applicant where they are being provided with accommodation by a host approved by a local authority in terms of the Super Sponsor Scheme and Homes for Ukraine guidance. Similarly, a person who has permission to stay in the United Kingdom under the Ukraine Permission Extension Scheme, or who is awaiting the outcome of an application for permission under that scheme, is not to be classed as a non-dependant, again where they are provided with accommodation by a host approved in terms of the Super Sponsor Scheme and Homes for Ukraine guidance. In relation to both the Homes for Ukraine Sponsorship Scheme and the Ukraine Permission Extension Scheme, the treatment as not being a non-dependant only applies where the host is not a close relative of the hosted person, within the meaning of the 2012 Regulations, nor a grandparent.

Regulation 4 makes equivalent amendments to the 2021 Regulations in relation to the meaning of non-dependant as are made to the 2012 Regulations.

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