SCOTTISH STATUTORY INSTRUMENTS

2025 No. 212

COUNCIL TAX

The Council Tax Reduction (Miscellaneous Amendment) (Scotland) (No. 4) Regulations 2025

Made - - - - at 9.15 a.m. on 24th July 2025

Laid before the Scottish Parliament at 1.00 p.m. on 24th July 2025

Coming into force - - 25th July 2025

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80 and 113(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 (Miscellaneous Amendment) (Scotland) (No. 4) Regulations 2025 and come into force on 25 July 2025.

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

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

(2) In regulation 16(5) (persons not entitled to council tax reduction: persons treated as not being in Great Britain)—

(a) at the end of sub-paragraph (m), omit "or",

(b) after sub-paragraph (n) insert—

", or

(o) a person in Great Britan who—

(i) was residing in Israel, the Occupied Palestinian Territories (the West Bank, including East Jerusalem, and Gaza) or the occupied Golan Heights immediately before 13 June 2025,

(ii) left Israel, the Occupied Palestinian Territories or the occupied Golan Heights in connection with the escalation of violence between Israel and Iran that began on that date,

(iii) arrived in Great Britain on or before 13 December 2025, and

(**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) and (2) that are not relevant to these Regulations. 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.S.I. 2012/319, which was relevantly amended by S.S.I. 2023/309.

(iv) satisfies one of the following criteria—

(aa) has been granted leave to enter or remain in the United Kingdom under or outside the rules made under section 3(2) of the Immigration Act 1971(**a**),

(bb) has a right of abode in the United Kingdom within the meaning of section 2(**b**) of that Act,

(cc) in accordance with section 3ZA(**c**) of that Act, does not require leave to enter or remain in the United Kingdom".

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

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

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

(a) at the end of sub-paragraph (n), omit "or",

(b) after sub-paragraph (o) insert—

", or

(p) a person in Great Britain who—

(i) was residing in Israel, the Occupied Palestinian Territories (the West Bank, including East Jerusalem, and Gaza) or the occupied Golan Heights immediately before 13 June 2025,

(ii) left Israel, the Occupied Palestinian Territories or the occupied Golan Heights in connection with the escalation of violence between Israel and Iran that began on that date,

(iii) arrived in Great Britain on or before 13 December 2025, and

(iv) satisfies one of the following criteria—

(aa) has been granted leave to enter or remain in the United Kingdom under or outside the rules made under section 3(2) of the Immigration Act 1971(**e**),

(bb) has a right of abode in the United Kingdom within the meaning of section 2(**f**) of that Act,

(cc) in accordance with section 3ZA(**g**) of that Act, does not require leave to enter or remain in the United Kingdom".

SHONA ROBISON
A member of the Scottish Government

St Andrew's House,
Edinburgh
At 9.15 a.m. on 24th July 2025

(**a**) 1971 c. 77.
(**b**) Section 2 was substituted by section 39(2) of the British Nationality Act 1981 (c. 61) and relevantly amended by S.I. 2019/745.
(**c**) Section 3ZA was inserted by section 2(2) of the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (c. 20).
(**d**) S.S.I. 2021/249, which was relevantly amended by S.S.I. 2023/309.
(**e**) 1971 c. 77.
(**f**) Section 2 was substituted by section 39(2) of the British Nationality Act 1981 (c. 61) and relevantly amended by S.I. 2019/745.
(**g**) Section 3ZA was inserted by section 2(2) of the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (c. 20).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 ("the 2012 Regulations") and the Council Tax Reduction (Scotland) Regulations 2021 ("the 2021 Regulations") in connection with the eligibility for a council tax reduction of certain persons coming to Scotland from Israel, the Occupied Palestinian Territories (the West Bank, including East Jerusalem, and Gaza) or the occupied Golan Heights.

Regulation 2 amends regulation 16 of the 2012 Regulations to provide that a person who was residing in Israel, the Occupied Palestinian Territories or the occupied Golan Heights immediately before 13 June 2025 is not to be treated as not being in Great Britain. The effect is that the person will not be excluded automatically from entitlement to a council tax reduction, despite not being habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland, where certain conditions are met. Those conditions are:

a) the person left Israel, the Occupied Palestinian Territories or the occupied Golan Heights as a result of the escalation of violence between Israel and Iran that began on 13 June 2025,

b) the person arrived in Great Britain within 6 months of the escalation arising (i.e. on or before 13 December 2025),

c) the person has a right of abode in the United Kingdon, has been granted leave to enter or remain in the United Kingdom, or does not require leave to enter or remain in the United Kingdom.

Regulation 3 makes an equivalent amendment to regulation 16 of the 2021 Regulations.

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£5.78

http://www.legislation.gov.uk/id/ssi/2025/212

ISBN 978-0-11-106337-8

