
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 36

COUNCIL TAX

**The Council Tax (Exempt Dwellings)
(Scotland) Amendment Order 2023**

Made - - - - 8th February 2023
*Laid before the Scottish
Parliament* - - - - 10th February 2023
Coming into force - - 1st April 2023

The Scottish Ministers make the following Order in exercise of the powers conferred by section 72(6) and (7) of the Local Government Finance Act 1992⁽¹⁾ and all other powers enabling them to do so.

Citation and commencement

1. This Order may be cited as the Council Tax (Exempt Dwellings) (Scotland) Amendment Order 2023 and comes into force on 1 April 2023.

Amendment of the Council Tax (Exempt Dwellings) (Scotland) Order 1997

2.—(1) The Council Tax (Exempt Dwellings) (Scotland) Order 1997⁽²⁾ is amended as follows.

(2) In schedule 1 (exempt dwellings), in paragraph 26 (accommodation for persons formerly residing in Ukraine)⁽³⁾, for sub-paragraph (a) substitute—

“(a) is the sole or main residence of at least one 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⁽⁴⁾, where that dwelling is being made available by an Approved sponsor under the Homes for Ukraine Sponsorship Scheme; and”.

(3) After paragraph 26 insert—

(1) 1992 c. 14. 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).
(2) S.I. 1997/728, relevantly amended by S.S.I. 2022/124 and S.S.I. 2022/272.
(3) Paragraph 26 was inserted by S.S.I. 2022/124 and amended by S.S.I. 2022/272.
(4) 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 the Appendix Ukraine Scheme to the Immigration Rules (HC 395). “Permission to enter” and “permission to stay” are defined at rule 6.2 of the Immigration Rules: Introduction.

“Persons entering the United Kingdom under resettlement or relocation schemes

27. A dwelling which—

- (a) is the sole or main residence of at least one person who has entered the United Kingdom under a scheme referred to in paragraph 28,
- (b) is being provided as accommodation without payment in return, and
- (c) is not the sole or main residence of a person other than —
 - (i) a person who meets the conditions in sub-paragraphs (a) and (b), or
 - (ii) a person falling within paragraph 10(a) (dwellings occupied by students, etc.)⁽⁵⁾.

28. The schemes and arrangements referred to in paragraph 27(a) are—

- (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.

29. In paragraph 28—

- (a) “the Afghan Citizens Resettlement Scheme” means the scheme of that name announced by the United Kingdom Government on 18 August 2021⁽⁶⁾,
- (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⁽⁷⁾,
- (c) “the Community Sponsorship Scheme” means the scheme for community support for refugees launched by the United Kingdom Government in July 2016⁽⁸⁾,
- (d) “the UK Resettlement Scheme” means the resettlement scheme for refugees introduced by the United Kingdom Government in March 2021⁽⁹⁾,
- (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⁽¹⁰⁾”,
- (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⁽¹¹⁾”.

⁽⁵⁾ Paragraph 10(a) was amended by [S.I. 1999/757](#).

⁽⁶⁾ <https://www.gov.uk/guidance/afghan-citizens-resettlement-scheme>.

⁽⁷⁾ <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>.

⁽⁸⁾ <https://www.gov.uk/government/news/community-sponsorship-scheme-launched-for-refugees-in-the-uk>.

⁽⁹⁾ https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1011824/Resettlement_Policy_Guidance_2021.pdf.

⁽¹⁰⁾ <https://www.gov.uk/government/publications/uk-resettlement-schemes-factsheet-march-2021/vulnerable-persons-and-vulnerable-childrens-resettlement-schemes-factsheet-march-2021>.

⁽¹¹⁾ <https://www.gov.uk/government/publications/uk-resettlement-schemes-factsheet-march-2021/vulnerable-persons-and-vulnerable-childrens-resettlement-schemes-factsheet-march-2021>.

St Andrew's House,
Edinburgh
8th February 2023

TOM ARTHUR
Authorised to sign by the Scottish Ministers

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

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Council Tax (Exempt Dwellings) (Scotland) Order 1997 (“the 1997 Order”), which lists those classes of dwellings which are exempt from council tax in Scotland.

The Order amends paragraph 26 of schedule 1 of the 1997 Order. The effect of the amendment is to provide that the exemption of liability of dwellings to council tax applies only where the dwelling is the sole or main residence of at least one person who has come to the UK under the Homes for Ukraine Sponsorship Scheme, and where the accommodation is being provided by an Approved sponsor under that Scheme. It also exempts dwellings occupied as the sole or main residence of displaced persons who come to the UK under certain other specified schemes, where the persons are hosted in the accommodation without making any payment in return for the provision of the accommodation.