
STATUTORY INSTRUMENTS

2022 No. 439

COUNCIL TAX, ENGLAND

The Council Tax (Discount Disregards and Exempt Dwellings) (Amendment) (England) Regulations 2022

<i>Made</i>	- - - -	<i>7th April 2022</i>
<i>Laid before Parliament</i>		<i>11th April 2022</i>
<i>Coming into force</i>	- -	<i>12th April 2022</i>

The Secretary of State, in exercise of the powers conferred by sections 4, 113(1) and 116(1) of, and paragraph 11 of Schedule 1 to, the Local Government Finance Act 1992⁽¹⁾, makes the following Regulations.

Citation, commencement, extent and application

1.—(1) These Regulations may be cited as the Council Tax (Discount Disregards and Exempt Dwellings) (Amendment) (England) Regulations 2022 and come into force on 12th April 2022.

(2) These Regulations extend to England and Wales.

(3) Regulation 3 applies in relation to billing authorities in England only.

Amendment of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992

2. In regulation 3(1) (persons of other descriptions: England) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992⁽²⁾ at the end insert—

“Homes for Ukraine Scheme

Class G: a person who holds permission to enter or to stay in the United Kingdom granted under the Homes for Ukraine Sponsorship Scheme route in Appendix Ukraine Scheme of the Immigration Rules⁽³⁾.”.

(1) 1992 c. 14.

(2) S.I. 1992/552; amended by S.I. 1992/2942, 1993/149, 1995/620, 1997/657 and 2019/431. There are other amendments not relevant to this instrument.

(3) <https://www.gov.uk/guidance/immigration-rules/immigration-rules-appendix-ukraine-scheme>. The Immigration Rules are laid down under section 3(2) of the Immigration Act 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. “Permission to enter” and “permission to stay” are defined at rule 6.2 of the Immigration Rules: Introduction (<https://www.gov.uk/guidance/immigration-rules/immigration-rules-introduction#intro6>).

Amendment of the Council Tax (Exempt Dwellings) Order 1992

3.—(1) The Council Tax (Exempt Dwellings) Order 1992(4) is amended as follows.

(2) In article 2—

(a) in paragraph (1)—

(i) after the definition of “relevant absentee” insert—

“relevant Ukrainian person” means a person who holds permission to enter or to stay in the United Kingdom granted under the Homes for Ukraine Sponsorship Scheme route in Appendix Ukraine Scheme of the Immigration Rules(5);”;

(ii) in the definition of “an unoccupied dwelling” after “paragraph (3)” insert “and (3A)”;

(b) after paragraph (3) insert—

“(3A) For the purposes of Classes B, D, E, F, H, I, J, K, L, Q and T of article 3, in considering whether a dwelling is unoccupied, any occupation by a relevant Ukrainian person is to be disregarded.”.

(3) In article 3—

(a) in Class N, in paragraph (2)(a)—

(i) at the end of sub-paragraph (ii) omit “or”;

(ii) at the end of sub-paragraph (iii) insert—

“or

(iv) where there are other residents of the dwelling who fall within (i), (ii) or (iii) above, a relevant Ukrainian person;”;

(b) in Class S at the end insert “or one or more such persons together with one or more relevant Ukrainian persons”;

(c) in Class U for paragraph (2)(a) substitute—

“(a) “relevant person” means—

(i) a person falling within paragraphs (i), (ii) or (iii) of paragraph (2)(a) of Class N above; or

(ii) a relevant Ukrainian person; and”.

Signed by authority of the Secretary of State for Levelling Up, Housing and Communities

Neil O’Brien

Parliamentary Under Secretary of State
Department for Levelling Up, Housing and
Communities

7th April 2022

(4) S.I. 1992/558; amended by S.I. 1993/150, 1994/539, 1995/619, 1997/656, 1998/291, 1999/536, 2003/3121, 2005/2865, 2012/2965 and 2019/1458.

(5) <https://www.gov.uk/guidance/immigration-rules/immigration-rules-appendix-ukraine-scheme>. The Immigration Rules are laid down under section 3(2) of the Immigration Act 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. “Permission to enter” and “permission to stay” are defined at rule 6.2 of the Immigration Rules: Introduction (<https://www.gov.uk/guidance/immigration-rules/immigration-rules-introduction#intro6>).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (“the Discount Disregards Regulations”) and the Council Tax (Exempt Dwellings) Order 1992 (“the Exempt Dwellings Order”).

Under Part 1 of the Local Government Finance Act 1992 (“the 1992 Act”) council tax is payable in respect of dwellings which are not exempt. The Exempt Dwellings Order prescribes classes of dwellings which are exempt from council tax. Section 11 of the 1992 Act makes provision for discount in the amount of council tax payable where there is only one resident of a dwelling or where all residents (or all but one) fall to be disregarded. Schedule 1 makes provision for persons who are to be disregarded. Regulation 3 of the Discount Disregards Regulations prescribes additional classes of person who are to be disregarded.

Regulation 2 amends the Discount Disregards Regulations to prescribe persons sponsored under the Government’s Homes for Ukraine scheme as an additional class of persons to be disregarded.

Regulation 3 amends the Exempt Dwellings Order to ensure that a person being accommodated in an exempt dwelling under the Homes for Ukraine scheme does not affect the exempt status of the dwelling.

A regulatory impact assessment has not been prepared as this instrument amends an existing local tax regime.