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STATUTORY INSTRUMENTS

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**2022 No. 439**

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

**Amendment of the Council Tax (Exempt Dwellings) Order 1992**

3.—(1) The Council Tax (Exempt Dwellings) Order 1992(1) 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(2);”;

(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”.

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(1) 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.

(2) <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>).

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**Status:** *This is the original version (as it was originally made).*

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