STATUTORY INSTRUMENTS

2025 No. 242

COUNCIL TAX, ENGLAND

The Council Tax (Discount Disregards and Exempt Dwellings) (Amendment) (England) Regulations 2025

Made - - - -	*28th February 2025*
Laid before Parliament	*3rd March 2025*
Coming into force - -	*25th March 2025*

The Secretary of State makes these Regulations 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**).

Citation, commencement, extent and application

1.—(1) These Regulations may be cited as the Council Tax (Discount Disregards and Exempt Dwellings) (Amendment) (England) Regulations 2025 and come into force on 25th March 2025.

(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**) for Class G substitute—

"**Ukraine visa schemes**

Class G: a person—

(a) 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**); or

(b) in respect of whom another person is eligible for a thank you payment in accordance with guidance entitled "Homes for Ukraine: Ukraine Permission Extension scheme -

(**1**) 1992 c. 14.
(**2**) S.I. 1992/552; relevant amendments were made by by S.I. 1992/2942, 1993/149, 1995/620, 1997/657, 2019/431 and 2022/439.
(**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).

guidance for councils" published by the Ministry of Housing, Communities and Local Government on 24th February 2025(**4**).".

Amendment of the Council Tax (Exempt Dwellings) Order 1992

3. In article 2(1) of the Council Tax (Exempt Dwellings) Order 1992(**5**) for the definition of "relevant Ukrainian person" substitute—

""relevant Ukrainian person" means a person—

(a) 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; or

(b) in respect of whom another person is eligible for a thank you payment in accordance with guidance entitled "Homes for Ukraine: Ukraine Permission Extension scheme - guidance for councils" published by the Ministry of Housing, Communities and Local Government on 24th February 2025;".

Signed by authority of the Secretary of State for Housing, Communities and Local Government

Jim McMahon
Minister of State
Ministry of Housing, Communities and Local Government

28th February 2025

(**4**) https://assets.publishing.service.gov.uk/media/67bc95a998ea2db44faddda6/UPE_guidance_for_councils_PDF.pdf. See the explanatory note to this instrument for details of where hard copies of the guidance may be obtained. 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.

(**5**) S.I. 1992/558; relevant amendments were made by S.I. 1993/150, 1994/539, 1997/656, 1998/291, 2005/2865, 2012/2965, 2019/1458 and 2022/439.

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 expand existing Class G in those Regulations to include persons who previously held permission under the Homes for Ukraine Scheme and in respect of whom a person is eligible to receive a thank you payment under the relevant Government guidance. Hard copies of the guidance may be obtained free of charge by writing to the Ministry of Housing, Communities and Local Government, Fry Building, 2 Marsham Street, London SW1P 4DF.

Regulation 3 amends the Exempt Dwellings Order to expand the definition of "relevant Ukrainian person" to ensure that a person in respect of whom a person is eligible for a Government thank you payment being accommodated in an exempt dwelling 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.