
W E L S H S T A T U T O R Y
I N S T R U M E N T S

2022 No. 722 (W. 160)

COUNCIL TAX, WALES

**The Council Tax (Amendments
Relating to Discount Disregards
and Exempt Dwellings) (Wales)
Regulations 2022**

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”) to ensure that existing disregards and exemptions are not affected as a result of individuals admitted to the United Kingdom under the UK Government’s Homes for Ukraine Scheme (“Homes for Ukraine Scheme”) residing in a property to which such disregards and exemptions apply.

Section 11 of the Local Government Finance Act 1992 (“the 1992 Act”) provides that the amount of council tax payable in respect of a chargeable dwelling on any day will be subject to a discount equal to the appropriate percentage of that amount if on that day:

- (a) there is only one resident of a dwelling and the resident does not fall to be disregarded for the purposes of discount or there are two or more residents of the dwelling and each of them except one falls to be disregarded for the purpose of a discount; or
- (b) there is no resident of the dwelling or there are one or more residents of the dwelling and each of them falls to be disregarded for the purposes of a discount.

The appropriate percentages are 25% in relation to (a) above and 50% in relation to (b).

Schedule 1 to the 1992 Act lists the persons that are to be disregarded for the purpose of determining a discount. Regulation 5 of the Discount Disregards

Regulations lists additional classes of person who are to be disregarded.

Under section 4(1) of the 1992 Act, council tax is payable in respect of dwellings which are not exempt. The Exempt Dwellings Order, made under section 4(3) of the 1992 Act, prescribes classes of dwellings which are exempt from council tax.

Regulation 2 of these Regulations amends the Discount Disregards Regulations to prescribe persons who are present in the United Kingdom under the Homes for Ukraine Scheme as an additional class of persons to be disregarded for the purpose of calculating the discount under section 11 of the 1992 Act.

Regulation 3 amends the Exempt Dwellings Order to provide that exemptions relating to occupied dwellings where individuals admitted to the United Kingdom under the Homes for Ukraine Scheme reside in such dwellings in England, also apply to dwellings in Wales. Regulation 3 also extends such exemptions to other particular dwellings in Wales.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

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Regulations 2022**

<i>Made</i>	<i>28 June 2022</i>
<i>Laid before Senedd Cymru</i>	<i>30 June 2022</i>
<i>Coming into force</i>	<i>21 July 2022</i>

The Welsh Ministers make the following Regulations, in exercise of the powers conferred on the Secretary of State by section 4(3)(1) of, and paragraph 11 of Schedule 1 to, the Local Government Finance Act 1992(2), and now vested in them(3).

Title and commencement

1.—(1) The title of these Regulations is the Council Tax (Amendments Relating to Discount Disregards and Exempt Dwellings) (Wales) Regulations 2022.

(2) These Regulations come into force on 21 July 2022.

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- (1) See section 116(1) of the 1992 Act for the definition of “prescribed”.
- (2) 1992 c. 14.
- (3) Functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by article 2 of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). Those functions were subsequently transferred to the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32). The power to make an order under section 4 of the Local Government Finance Act 1992 may be exercised to make regulations by virtue of section 39 of the Legislation (Wales) Act 2019 (anaw 4).

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

2. In regulation 5 (prescribed classes) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992(1) at the end insert—

“Homes for Ukraine Scheme

(8) Class H: 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 to the Immigration Rules(2).”.

Amendments to the Council Tax (Exempt Dwellings) Order 1992

3.—(1) The amendments made to the Council Tax (Exempt Dwellings) Order 1992(3) (“the 1992 Order”) by article 3 of the Council Tax (Discount Disregards and Exempt Dwellings) (Amendment) (England) Regulations 2022(4) apply in relation to billing authorities in Wales.

(2) Paragraph (1) is subject to the amendments made to the 1992 Order by these Regulations.

(3) The 1992 Order is amended as follows.

(4) In article 2(3A)(5) after “dwelling” insert “in England”.

(5) In article 3, in Class X(6), for paragraph (2)(b) substitute—

“(b) “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”.

(1) S.I. 1992/552, amended by section 2(3) of the British Overseas Territories Act 2002 (c. 8), S.I. 1992/2942, 1993/149, 1995/620, 1997/657, 2005/3302 (W. 256) and 2019/431 (W. 100). There are other amending instruments which are not relevant to these Regulations.

(2) <https://www.gov.uk/guidance/immigration-rules/immigration-rules-appendix-ukraine-scheme>. The Immigration Rules are laid 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>).

(3) S.I. 1992/558.

(4) S.I. 2022/439.

(5) Article 2(3A) was inserted by S.I. 2022/439.

(6) Class X was inserted by S.I. 2019/432 (W.101).

Rebecca Evans
Minister for Finance and Local Government, one of
the Welsh Ministers
28 June 2022