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STATUTORY INSTRUMENTS

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**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<sup>(1)</sup>, 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<sup>(2)</sup> 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<sup>(3)</sup>.”.

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(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> ).