**HOMES FOR UKRAINE COUNCIL TAX DISCOUNT**  
  
To whom it may concern:   
  
The property:   
  
\*[insert property address]  
\*[include Council Tax Reference if available]   
  
is occupied solely by persons who are ‘disregarded’ by virtue of their status as arrivals in the UK under the Homes for Ukraine Sponsorship Scheme..  
  
It is understood that there is a statutory discount of 50% where all persons within a dwelling are ‘disregarded’.  This is made out by the following legislation:  
  
**The Local Government Finance Act 1992**  
  
s.11(2) Subject to sections 11A, 11B, 12, 12A and 12B below, the amount of council tax payable in respect of any chargeable dwelling and any day shall be subject to a discount equal to twice the appropriate percentage of that amount if on that day:   
  
(a)there is no resident of the dwelling; or  
(b)there are one or more residents of the dwelling and each of them falls to be disregarded for the purposes of discount  
  
s.11(3) In this section “the appropriate percentage” means 25 per cent. or, if the Secretary of State by order so provides in relation to the financial year in which the day falls, such other percentage as is specified in the order.  
  
Thus, if a property otherwise chargeable for Council Tax purposes is occupied solely by ‘disregarded’ persons a 50% discount is applied.   
  
**The Council Tax (Additional Provisions for Discount Disregards) Regulations 1992**  
3.—(1) The descriptions prescribed for the purposes of paragraph 11 of Schedule 1 to the Act (Local Government Finance Act 1992) and the conditions to be fulfilled in respect of those descriptions on a particular day are, subject to paragraph (2), that a person is within one of the following classes:  
  
Classes A – F describe current disregards.   
  
The Council Tax (Discount Disregards and Exempt Dwellings) (Amendment) (England) Regulations 2022:  
  
R.2 amends Regulation 3(1) above by including a new class of ‘disregarded person’:  
  
“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”   
  
Thus, persons arriving under the Homes for Ukraine Scheme are considered under Class G as ‘disregarded’ persons.  
  
It is understood that the Department for Levelling Up, Housing & Communities wrote to all Local Authorities in England, for the attention of the Council Tax Section, on **11 April 2022** with full detail of the amendment and discount to be applied.  
  
See also published Government Guidance on ‘Council Tax’: [https://www.gov.uk/guidance/renting-private-accommodation-homes-for-ukraine](https://atpscan.global.hornetsecurity.com/index.php?atp_str=pqW5U9wXBUu6vIdyGoEujr3OBXCYDQO-8dbGxoQeLAXeyxMCM1NzYjHqU3PwjLlTSkH16UaEr2-TGQe0isribHgFBmpDBiYV9GSE21z76wsSXXyww5KdLVMwIE80zYcVjXtU9T030GV6iRFomnkRmT8A0CoKaUFOz0Z3gKL3GpGd7S9GUetIlwAf51mHBhePnfbZa--mwoxrrn4O05GAOKJNQ3FDXAnT5d8tSDnEcwUTvVbuYmiW8kJFXiuf571PnpNwpKdhTVqssFALXU3DpoyOuvGPOxQ7j29ojStIM1yAmP9OzKDxb99ewNVhoN4BVFXF8KEkxMWpGMX3Y3DqWc_WbCnw-ZZQR-uRxsqUpCvhyzAwxT5EoeguYgdWuLyC9nGmXc9FyyzW9xRgyyM6OiOPahtwLxrCcN4Rw6cjOjojr-pn-dxXRVWhkddN6fIttw):

*If you move out of sponsored accommodation into* ***privately rented property*** *or a home of your own, you will become liable for paying Council Tax. If you, and everyone else in your household, received a visa through the Homes for Ukraine scheme, you will need to pay* ***50%*** *of the overall Council Tax bill.*

Furthermore, many councils have already been applying this discount, for example Croydon Council: <https://www.croydon.gov.uk/council-tax/homes-ukraine-help-council-tax> /.  
  
I would be grateful if you would now confirm that a 50% discount has now been applied for future billing purposes of the stated address.  
  
Further, given that the Council was made aware of this amendment in **April 2022**, it is requested that the discount is applied retrospectively, and a refund provided if applicable.

Yours sincerely  
\*[insert names of occupants]