SCOTTISH STATUTORY INSTRUMENTS

2025 No. 56

COUNCIL TAX

The Council Tax (Exempt Dwellings) (Scotland) Amendment Order 2025

Made - - - -	*27th February 2025*
Laid before the Scottish Parliament	*3rd March 2025*
Coming into force - -	*1st April 2025*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 72(6) and (7) of the Local Government Finance Act 1992(**a**) and all other powers enabling them to do so.

Citation and commencement

1. This Order may be cited as the Council Tax (Exempt Dwellings) (Scotland) Amendment Order 2025 and comes into force on 1 April 2025.

Amendment of the Council Tax (Exempt Dwellings) (Scotland) Order 1997

2.—(1) The Council Tax (Exempt Dwellings) (Scotland) Order 1997(**b**) is amended in accordance with paragraphs (2) and (3).

(2) In article 2 (interpretation)(**c**)—

(a) after the definition of "charitable" insert—

""close relative" means any of the following—

(a) a spouse,

(b) a civil partner,

(c) an unmarried partner,

(d) a parent,

(e) a parent-in-law,

(f) a son or daughter,

(g) a son or daughter-in-law,

(h) a step-son or step-daughter,

(i) a sibling,

(j) a grandparent,

(**a**) 1992 c. 14. The functions of the Secretary of State, in so far as within devolved competence, were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).
(**b**) S.I. 1997/728. Paragraph 26 was inserted by S.S.I. 2022/24 and relevantly amended by S.S.I. 2023/36.
(**c**) There are amendments to article 2 which are not relevant to this Order.

(k) the spouse, civil partner, or unmarried partner of any of the persons mentioned at (d) to (j).",

(b) after the definition of "student" insert—

""unmarried partner" means the other member of a couple consisting of two people who are not married to, or civil partners of, each other but are living together as if they were a married couple or civil partners;".

(3) In schedule 1 (exempt dwellings) for paragraph 26 (accommodation for persons formerly residing in Ukraine) substitute—

"**Persons formally residing in Ukraine**

26. A dwelling which—

(a) is the sole or main residence of at least one person who—

(i) holds permission to enter or stay in the United Kingdom granted under the Homes for Ukraine Sponsorship Scheme or the Ukraine Permission Extension Scheme set out in Appendix Ukraine Scheme of the Immigration Rules made under section 3(2) of the Immigration Act 1971(**a**), or

(ii) has applied for permission to stay under the Ukraine Permission Extension Scheme and is awaiting the outcome of the application,

(b) is being made available by a host approved by a local authority in accordance with the version of the guidance entitled "Super Sponsor Scheme and Homes for Ukraine: guidance for local authorities" published by the Scottish Ministers on 4 February 2025(**b**),

(c) is not being made available by a host who is a close relative of the person, and

(d) is not the sole or main residence of any person other than—

(i) a person described in sub-paragraph (a), or

(ii) a person falling within paragraph 10(a) (dwellings occupied by students, etc.).
".

IVAN MCKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
27th February 2025

(**a**) 1971 c. 77. The rules in relation to the Homes for Ukraine Sponsorship Scheme are set out at UKR11.1 to UKR 20.2 of Appendix Ukraine Scheme of the Immigration Rules (HC 395). 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. "Permission to enter" and "permission to stay" are defined at rule 6.2 of the Immigration Rules: Introduction.

(**b**) https://webarchive.nrscotland.gov.uk/20250217122004/https:/www.gov.scot/publications/super-sponsor-scheme-and-homes-for-ukraine-guidance-for-local-authorities.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Council Tax (Exempt Dwellings) (Scotland) Order 1997 ("the 1997 Order"), which lists those classes of dwellings which are exempt from council tax in Scotland.

Article 2(3) substitutes a new paragraph 26 into schedule 1 of the 1997 Order. New paragraph 26(a) and (b) updates the exemption relating to dwellings made available as the sole or main residence of a person with permission to enter or stay in the United Kingdom under the Homes for Ukraine Sponsorship Scheme. The effect is that no council tax is payable in respect of certain such dwellings where the accommodation is being made available by a host approved by a local authority in accordance with the version of the guidance entitled "Super Sponsor Scheme and Homes for Ukraine: guidance for local authorities" published by the Scottish Ministers on 4 February 2025 ("the Super Sponsor Scheme and Homes for Ukraine guidance"). Further, new paragraph 26(a) and (b) provides that no council tax is payable in respect of certain dwellings used as the sole or main residence of a person who has permission to stay in the United Kingdom under the Ukraine Permission Extension Scheme, or who is awaiting the outcome of an application for permission under that scheme. Again the accommodation must be made available by a host approved in accordance with the Super Sponsor Scheme and Homes for Ukraine guidance.

In relation to both the Homes for Ukraine Sponsorship Scheme and the Ukraine Permission Extension Scheme, paragraph 26(c) provides that the exemption applies only where the host is not a close relative of the person being hosted. Article 2(2) of this Order inserts a definition of "close relative" and "unmarried partner" into the interpretation provision of the 1997 Order. Paragraph 26(d) provides that a further condition of exemption is that the dwelling is not the sole or main residence of any person who falls neither within paragraph 26(a) nor within paragraph 10(a) of schedule 1, relating to dwellings occupied by specified persons, including students.

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