

# Ukrainian Refugees

## Council Tax and Ukrainian refugees

The Government has set out new guidelines to help protect Council Tax payers whose bills might have increased as a result of helping out under the Homes for Ukraine scheme. This applies to all Ukrainian refugees who have permission to enter or to stay in the United Kingdom granted under the **Governments Homes for Ukraine Scheme**.

Please provide the names of the refugees, the date they moved in and evidence that they have permission to stay in the UK under the scheme if any of the following discounts or exemptions apply to you, please email [localtax@basingstoke.gov.uk](mailto:localtax@basingstoke.gov.uk)

### 25% single person discount

If you are the only adult aged 18 or over living in your property and are receiving the 25% single person discount and you share your home with a Ukrainian refugee(s) you will continue to receive a 25% discount. The refugee(s) will be disregarded for Council Tax purposes.

### Occupied properties that are exempt

- Class N – occupied only by students
- Class S – Occupied only by persons under 18
- Class U – Occupied only by people who are severely mentally impaired

If you are receiving an exemption for one of these reasons and you share your home with a Ukrainian refugee(s) you will continue to receive the exemption.

### Empty properties that are exempt

- Class B – Owned by a charity that is unoccupied for less than 6 month
- Class D – Left empty by someone who is in prison or detained
- Class E – Left empty by someone who has moved into a hospital or care home
- Class F – Left empty where the former owner has died and awaiting grant of probate
- Class H – Left empty awaiting occupation by a minister of religion
- Class I – Left empty by someone who lives elsewhere to receive personal care
- Class J – Left empty by someone who has moved out to provide personal care
- Class K – Left empty owned by a student
- Class L – Repossessed property

- Class Q – Left empty by bankrupt individual
- Class T – Unoccupied property forming part of a property (annex) which cannot be let separately

If you are receiving an exemption for one of these reasons and you let your property to a Ukrainian refugee(s) you will continue to receive the exemption.

## **Unoccupied furnished or unfurnished properties where the full rate of Council Tax is being paid**

If you are paying the full rate of Council Tax for an empty property and you let your property to a Ukrainian refugee(s) the Council Tax charge will be reduced by 50%. Please provide the names of the refugees, the date they moved in and evidence that they have permission to stay in the UK under the scheme.

Council Tax Regulations require us to issue bills in the name of the residents and therefore the refugee will be liable to pay the 50% Council Tax bill. In some cases the sponsor may wish to make payment on their behalf but the bill will remain in the name of the occupier, who could also make a claim for Council Tax Support.

If you share or have let a property to a Ukrainian Refugee, please provide the address of the property, names of the refugees and date that they moved in. Please also provide any documentation you have to support that they have permission to enter or to stay in the United Kingdom granted under the Governments Homes for Ukraine Scheme. This information can be sent to the email address below.