

COUNCIL TAX - EXEMPT DWELLINGS

The following schedule sets out the classes of exempt dwellings for Council Tax

CLASS	DESCRIPTION
A	<p>A dwelling will be exempt for a maximum period of 12 months only so long as it is vacant and</p> <ul style="list-style-type: none"> - requires or is undergoing major repair work to render it habitable, or - is undergoing structural alteration, or - it has undergone major repair works to render it habitable or structural alteration, and less than six months have elapsed since the date on which the work was substantially completed and the dwelling has continuously remained vacant since that date
B	<p>A dwelling owned by a body established for charitable purposes only and which</p> <ul style="list-style-type: none"> - is unoccupied and has been so for a period of less than six months since the last occupation day, and was last occupied in furtherance of the objects of the charity
C	<p>A vacant and unfurnished dwelling which</p> <ul style="list-style-type: none"> - has been such for a continuous period of less than six months
D	<p>An unoccupied dwelling which either</p> <ul style="list-style-type: none"> - would be the main residence of a qualifying person held in detention (prison, etc) or: - was previously the main resident if he has been a relevant absentee for the whole period since it last ceased to be such
E	<p>An unoccupied dwelling which was previously the sole or main residence of a qualifying person who</p> <ul style="list-style-type: none"> - has his sole or main residence elsewhere in a hospital, residential care home, nursing home, mental nursing home or hospital, and - has been a relevant absentee for the whole of the period since the dwelling last ceased to be his sole or main residence
F	<p>An unoccupied dwelling in relation to which a person is a qualifying person in his capacity as personal representative, and</p> <ul style="list-style-type: none"> - no grant of probate or letters of administration has been made; or - less than six months have elapsed since the day on which such a grant was made
G	<p>An unoccupied dwelling the occupation of which</p> <ul style="list-style-type: none"> - is prohibited by law, or which is kept unoccupied by reason of action taken under powers conferred by or under any Act of Parliament, with a view to prohibiting its occupation or to acquiring it
H	<p>An unoccupied dwelling which</p> <ul style="list-style-type: none"> - is held for the purpose of being available for occupation by a minister of any religious denomination as a residence from which to perform the duties of his office
I	<p>An unoccupied dwelling which was previously the sole or main residence of a qualifying person who</p> <ul style="list-style-type: none"> - has his sole or main residence in another place (not being a hospital, residential care home, nursing home, mental nursing home or hostel) for the purpose of receiving personal care required by him by reason of old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder; and - has been a relevant absentee for the whole of the period since the dwelling last ceased to be his residence

J	<p>An unoccupied dwelling which was previously the sole or main residence of a qualifying person who</p> <ul style="list-style-type: none"> - has his sole or main residence in another place for the purpose of providing, or better providing, personal care for a person who requires such care by reason of old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder; and - has been a relevant absentee for the whole of the period since the dwelling last ceased to be his residence
K	<p>An unoccupied dwelling which</p> <ul style="list-style-type: none"> - was last occupied as the main residence of a qualifying person and - in relation to which every qualifying person is a student and either <ul style="list-style-type: none"> (i) has been a student throughout the period since the last occupier ceased to occupy the dwelling as his main residence, or (ii) has become a student within six weeks of the day mentioned in subparagraph (i)
L	<p>An unoccupied dwelling where a mortgagee is in possession under the mortgage</p>
M	<p>A hall of residence provided predominately for the accommodation of students which is either</p> <ul style="list-style-type: none"> - owned or managed by an institution within the meaning of paragraph 5 of Schedule 1 to the Local Government Finance Act 1992, or owned or managed by a charitable body - the subject of an agreement allowing such an institution to nominate the majority of the persons (who are) to occupy the accommodation so provided
N	<p>1. A dwelling which is either</p> <ul style="list-style-type: none"> - occupied by one or more residents all of whom are qualifying residents, or - occupied only by one or more qualifying residents as term-time accommodation <p>2. For the purpose of Paragraph (1)</p> <ul style="list-style-type: none"> - “qualifying resident” means a student or a person to whom Class C (School and College Leavers) of regulation 3 (1) of the Council Tax (Additional Provision for Discount Disregards) Regulation 1992 applies - A dwelling is to be regarded as occupied as term time accommodation during any vacation in which the qualifying resident <ul style="list-style-type: none"> (i) holds a freehold or leasehold interest in or licence to occupy the whole or any part of the dwelling and (ii) has previously used or intends to use the dwelling as term-time accommodation
O	<p>A dwelling of which</p> <ul style="list-style-type: none"> - The Secretary of State for Defence is the owner, held for the purposes of armed forces accommodation
P	<p>1. A Dwelling in respect of which</p> <ul style="list-style-type: none"> - at least one person, who would be liable to pay Council Tax but for this article, satisfies the condition, set out in paragraph (2) <p>2. The condition referred to in paragraph (1) is</p> <ul style="list-style-type: none"> - that the person has a relevant association within the meaning of Part 1 of the Visiting Forces Act 1952, with a body, contingent or detachment of a forces of a country, to which any provision in that Part applies on that day
Q	<p>An unoccupied dwelling in relation to which</p> <ul style="list-style-type: none"> - a person is a qualifying person in his capacity as a trustee in bankruptcy under the Bankruptcy Act 1914 or the insolvency Act 1986
R	<p>A dwelling consisting of a pitch or a mooring</p> <ul style="list-style-type: none"> - which is not occupied by a caravan or, as the case may be, a boat
S	<p>Dwellings occupied only by persons under the age of 18 years</p>
T	<p>Unoccupied annexes</p> <ul style="list-style-type: none"> - dwellings which form part of premises which include another dwelling or are situated within the curtilage of another dwelling and may not be let separately from that other dwelling, and the person who would otherwise be liable has their sole or main residence in that other dwelling
U	<p>Dwellings occupied only by severely mentally impaired persons</p>
V	<p>Diplomats – where the dwelling is the main home in the UK</p>
W	<p>Granny Annexes – occupied by a dependant relative</p>