

# Current exemptions from council tax

## Class Description

- A Vacant dwellings where major repair works or structural alterations are required, under way or recently completed (up to twelve months).
- B Unoccupied dwellings owned by a charity (up to six months).
- C A vacant dwelling (i.e. empty and substantially unfurnished) (up to six months).
- D A dwelling left unoccupied by people who are in prison.
- E An unoccupied dwelling which was previously the sole or main residence of a person who has moved into a hospital or care home.
- F Dwellings left empty by deceased persons.
- G An unoccupied dwelling where the occupation is prohibited by law.
- H Unoccupied clergy dwellings.
- I An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved to receive personal care.
- J An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and who has moved in order to provide personal care to another person.
- K An unoccupied dwelling where the owner is a student who last lived in the dwelling as their main home.
- L An unoccupied dwelling which has been taken into possession by a mortgage lender.
- M A hall of residence provided predominantly for the accommodation of students.
- N A dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers.
- O Armed forces' accommodation<sup>16</sup>.
- P A dwelling where at least one person who would otherwise be liable has a relevant association with a Visiting Force.
- Q An unoccupied dwelling where the person who would otherwise be liable is a trustee in bankruptcy.
- R Empty caravan pitches and boat moorings.
- S A dwelling occupied only by a person, or persons, aged under 18.
- T A dwelling which forms part of a single property which includes another dwelling and may not be let separately from that dwelling, without a breach of planning control.
- U A dwelling occupied only by a person, or persons, who is or are severely mentally impaired who would otherwise be liable to pay the council tax or only by one or more severely mentally impaired person.
- V A dwelling in which at least one person who would otherwise be liable is a diplomat.
- W A dwelling which forms part of a single property, including at least one or other dwelling, and which is the sole or main residence of a dependent relative of a person who is resident in the other dwelling.