NOTES FOR COMPLETION OF THE CTB(SUPPLEMENTARY)(OCTOBER 2018) FORM

INTRODUCTION

1. Parts 1, 2 and 3 of this form are to be completed by reference to dwellings shown on the Valuation List for the authority on 10 September 2018 and by reference to the number of discounts and exemptions on 1 October 2018 in respect of those dwellings. Generally, we would expect information on discounts and exemptions to be provided on the basis of the information available to the authority on 1 October 2018. However, more recent figures for discounts and exemptions applicable as at 1 October 2018 will be acceptable if numbers change significantly in the light of information received after 1 October 2018 (for example, for class N exemptions for students) although, please note that the deadline for return of this form is Friday 12 October.

2. For the purposes of the Parts of this form, chargeable dwellings are defined as dwellings shown on the Valuation List on 10 September 2018 which were, on 1 October 2018, chargeable dwellings under section 4 of the Local Government Finance Act 1992 (‘the 1992 Act’), less demolished dwellings and dwellings outside the area of the authority.

3. Please note that the deadline for return of this form is Friday 12 October. However, you must ensure the data used to complete the form are based on the number of dwellings on the Valuation List on 10 September 2018 that were subject to discounts or exemptions on 1 October 2018.

4. Section 13A(1)(c) of the 1992 Act enables local authorities to reduce the amount of council tax payable in individual cases or classes of case. Local authorities are asked to record any decisions regarding these powers that are in force at 1 October 2018 in part 2.

PART 1: Number of dwellings in Exemption Classes B and D to W

5. Part 1 refers to the total number of dwellings shown on the Valuation List on 10 September 2018 that are exempt dwellings on 1 October 2018 in each of the exemption Classes B and D to W, prescribed by the Council Tax (Exempt Dwellings) Order 1992 (as amended) (‘the Exempt Dwellings Order’) (SI 1992/558).

6. Please enter the total number of dwellings in each of exemption classes B and D to W defined in Annex A. Please note - the descriptions given for each class is merely convenient shorthand and not an exhaustive legal description of the circumstances in which an exemption is applicable. You must look carefully at the terms of the Exempt Dwellings Order itself, when considering whether an exemption applies in any particular case.

7. Dwellings where Crown immunity applies should not be included as exempt dwellings. Although contributions in lieu will be paid for these dwellings, these contributions are not allowed for in line 25 of the main CTB form and the dwellings are counted as chargeable dwellings on line 4 of the CTB form. The total number of dwellings in each exemption class should be equal to total figure on line 2 of the main CTB form.
8. Demolished dwellings and dwellings outside the area of the authority should not be included (these dwellings are included on line 3 of the main CTB return).

Part 2: Information in respect of the power in section 13A(1)(c) of the Local Government Finance Act 1992 to reduce the amount of council tax payable, in individual cases or classes of case.

9. The 2003 Act inserted section 13A into the 1992 Act, enabling local authorities to reduce the amount of council tax payable in individual cases or classes of case (i.e. effectively to grant local council tax discounts and exemptions).

10. Local authorities are asked to record in line 1 whether they have used this power to reduce the council tax payable up to 1 October 2018 for the year 2018-19. In addition, space is provided to provide any further details (e.g. as to the circumstances to which you reduced the amount payable, any classes of case and the council tax reduction that was granted). Authorities are asked to especially comment on any use they have made of these powers to award discounts because of flooding;

11. Local authorities are also asked to record in line 2 whether they intend to use this power to reduce the council tax payable between 2 October 2018 and 31 March 2019. Please provide any further information in the space provided.

Part 3 – Number of student exemptions

12. We require data about Class M & N exemptions in Part 3 of the form.

13. Part 3 incorporates two questions; the first asks for the combined number of class M and class N exemptions as at 31 May 2018 in respect of dwellings on the valuation list on 31 May 2018.

14. The second question asks for the estimated number of class M and class N exemptions as 1 October 2018 in respect of dwellings on the valuation list on 10 September 2018.

Certification

15. Completed forms should be received by the department by Friday 12 October 2018.

   The Excel version of this form should be sent to ctb.statistics@communities.gov.uk.

   NB We require a signed .pdf copy of the main CTB form but we do not require a signed copy of the CTB(October 2018)(Supplementary) form.

Ministry of Housing, Communities and Local Government
September 2018
Annex A

Descriptions of exemption classes B and D to W

Please note that the descriptions of each class below are merely convenient shorthand and not an exhaustive legal description of the circumstances in which an exemption is applicable. You must look carefully at the terms of the Exempt Dwellings Order itself, when considering whether an exemption applies in any particular case.

Class B – Unoccupied dwellings owned by a charity (up to six months).

Class D – A dwelling left unoccupied by people who are detained e.g. in prison.

Class E – An unoccupied dwelling which was previously the sole or main residence of a person who has moved into a hospital or care home.

Class F – Dwellings left empty by deceased persons.

Class G – An unoccupied dwelling where the occupation is prohibited by law.

Class H – Unoccupied clergy dwellings.

Class 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.

Class J – An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved in order to provide personal care to another person.

Class K – An unoccupied dwelling where the owner is a student who last lived in the dwelling as their main home.

Class L – An unoccupied dwelling which has been taken into possession by a mortgage lender.

Class M – A hall of residence provided predominantly for the accommodation of students.

Class N – A dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers.

Class O – Armed forces accommodation. (Included as exempt dwellings rather than chargeable dwellings because contributions in lieu will be paid in respect of them, allowed for in line 20 of the main CTB form).

Class P – A dwelling where at least one person who would otherwise be liable has a relevant association with a Visiting Force.

Class Q – An unoccupied dwelling where the person who would otherwise be liable is a trustee in bankruptcy.

Class R – Empty caravan pitches and boat moorings.

Class S – A dwelling occupied only by a person, or persons, aged under 18.
**Class 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.

**Class 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 a one or more severely mentally impaired persons and one or more students, students' foreign spouses and school and college leavers.

**Class V** – A dwelling in which at least one person who would otherwise be liable is a diplomat.

**Class W** – A dwelling which forms part of a single property including at least one other dwelling and which is the sole or main residence of a dependent relative of a person who is resident in the other dwelling.