



# Ministry of Defence

Ministry of Defence  
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Ref: [REDACTED]

[REDACTED]

5 June 2015

Dear [REDACTED],

Thank you for your email of 21 May in which you requested the following information:

*Married members of the Armed Forces serving overseas continue to pay a charge called CILOCT (Cash In Lieu of Council Tax), in the UK this charge covers local services such as "Local services such as planning, transport, highways, police, fire, libraries, leisure and recreation, rubbish collection and disposal, environmental health and trading standards." Members serving in Belgium (and possibly elsewhere overseas) continue to pay this charge, yet public services are not funded in the same way. What is all the money received by the MOD under CILOCT directly used for in Belgium and why do serving members still get charged this?*

I am treating your correspondence as a request for information under the Freedom of Information Act 2000 (FOIA). A search for the information has now been completed, and I can confirm that the Ministry of Defence holds this information, contained in Joint Service Publication 754 - Tri-Service Regulations for Pay and Charges at 09.0603: Chapter 9, Section 6 "Contributions in lieu of Council Tax". For ease of reference I have extracted the relevant section below:

*"Council Tax (CT) is payable on residential properties in the United Kingdom, other than in Northern Ireland where rates are payable. However, Service accommodation in England, Scotland and Wales is formally exempt from the CT regime and the MOD instead pays CILOCT to local authorities, broadly equivalent to the amount of CT that would otherwise be due. The average contribution, determined by the type of property occupied, is then recovered from Service occupants with their accommodation charge. Service personnel serving overseas are charged the same levels of CILOCT in respect of the services provided by MOD (or on its behalf by an agency in the host nation), which would normally be provided by a local authority in the UK. Such services, which would normally be provided by a local authority, include schools, social services, roads, police, fire brigade, recreation facilities, environmental health, refuse collection and street lighting. This broadly maintains the ethos of Service personnel paying the same charges for similar accommodation occupied wherever they are serving in the world and contributes to funding of equivalent local services. With effect from 1 August 2007 this includes Northern Ireland".*

If you are not satisfied with this response or you wish to complain about any aspect of the handling of your request, then you should contact me in the first instance. If informal resolution is not possible and you are still dissatisfied then you may apply for an independent internal review by contacting the Information Rights Compliance team, 1<sup>st</sup> Floor, MOD Main Building, Whitehall, SW1A 2HB (e-mail [CIO-FOI-IR@mod.uk](mailto:CIO-FOI-IR@mod.uk)). Please note that any request for an internal review must be made within 40 working days of the date on which the attempt to reach informal resolution has come to an end.

If you remain dissatisfied following an internal review, you may take your complaint to the Information Commissioner under the provisions of Section 50 of the Freedom of Information Act. Please note that the Information Commissioner will not investigate your case until the MOD internal review process has been completed. Further details of the role and powers of the Information Commissioner can be found on the Commissioner's website, <http://www.ico.org.uk>.

Yours sincerely,

Defence People Secretariat