



Department for  
Communities and  
Local Government

Email: [council.tax@communities.gsi.gov.uk](mailto:council.tax@communities.gsi.gov.uk)

To English Local Authorities

**Council Tax Information Letter - 5 July 2016**

Dear colleague,

**Service Personnel and the Empty/Second Homes Job-Related Discount**

As part of our joint commitment to the Armed Forces Covenant<sup>1</sup> and in the interest of fair treatment, the Government draws the attention of billing authorities to the vital support they can provide to service personnel. We recognise that authorities already do a great deal to support the Armed Forces, and this Information Letter just reminds authorities about the position regarding service personnel, when applying for a job-related council tax (empty/second homes) discount.

The council tax payable on empty chargeable dwellings (i.e. where there is no resident of the property) is subject to a 50% discount<sup>2</sup> (the '50% empty homes discount').

However, billing authorities have the power to make determinations to not apply or to reduce the 50% empty homes discount for particular classes of dwellings<sup>3</sup>. The classes of dwellings are set out in the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003<sup>4</sup> (the '2003 Regulations').

When considering service personnel's application for a job-related discount, local authorities are reminded to consider the 2003 regulations. The 50% empty homes discount should continue to apply for service personnel (provided their situation falls within the exceptions in regulation 6(2) of the 2003 Regulations). The definition of a 'job-related dwelling' is set out in regulation 6(3) of and the Schedule to, the 2003 Regulations.

---

<sup>1</sup>[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/491590/20160112-AFC\\_AR\\_2015\\_Ver\\_12\\_WEB\\_VER2.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/491590/20160112-AFC_AR_2015_Ver_12_WEB_VER2.pdf)

<sup>2</sup> Section 11(2)(a) of the Local Government Finance Act 1992 ('the LGFA 1992').

<sup>3</sup> Section 11A of the LGFA 1992. In particular, billing authorities may make a determination for the purposes of section 11A(4) about the class of dwellings in regulation 4 (class A) and regulation 5 (class B) of the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 (S.I. 2003/3011) (the '2003 Regulations').

<sup>4</sup> S.I. 2003/3011.

Service personnel may provide copies of their Posting Notice and/or the MOD Licence to Occupy as evidence that a particular dwelling satisfies the relevant job-related definition. It is for billing authorities to consider service personnel's particular circumstances and evidence. However, if an authority is satisfied that the relevant exception provisions are met, the 50% empty homes discount applies.

If billing authorities have any comments regarding this Information Letter, please let us know at the following email address:

**[council.tax@communities.gsi.govuk](mailto:council.tax@communities.gsi.govuk)**.