

Council Tax – Exemption Application

SHETLAND ISLANDS COUNCIL Finance

Charlotte House
Commercial Road
Lerwick
Shetland
ZE1 0LX



Tel: (01595) 744683 (Direct Line)

Part 1 **Full Name/s** : _____ **Date of Birth**: _____
Full Name/s : _____ **Date of Birth**: _____

Part 2
Details of property

Address: _____

Property reference number

Account number

Effective Date/s of Exemption _____

Exemption Number Claimed _____ (See Overleaf)

We may check information that you have provided or that has been provided about you against relevant information that we already hold to make sure that it is accurate. We may also lawfully disclose information to other public sector agencies to:

- Prevent or detect benefit fraud and any other crime
- To support national fraud initiatives
- To protect public funds

Declaration: -

I declare that the information given on this notification is to the best of my knowledge correct, and I undertake to notify Shetland Islands Council Finance Services immediately if circumstances or the occupancy of the dwellings change.

Signature _____

Date _____

Contact / Caller Name _____

Telephone Number _____

Finance Use

By Telephone (tick) Date Entered _____

Initials _____ Assessors Notification Ref. _____

Exemption No.	Exemption Description	Tick Box
01	New unoccupied and unfurnished dwelling and within 6 months of the effective date on the Valuation List.	
02	Unoccupied and where the only liable person is a trustee in bankruptcy.	
03	Incapable of habitation and not lived in as a dwelling as it is being structurally repaired, improved or reconstructed.	
04	Unoccupied and owned / rented by a charity and last used for charitable purposes.	
05	Unoccupied and completely unfurnished for a continuous period, not exceeding six months, from date of last occupancy.	
06	Unoccupied but previously sole or main residence of a person in detention.	
07	Unoccupied and last lived in by a person a person now permanently in hospital or a residential care home.	
08	Unoccupied and last lived in by a person, who has to live elsewhere, in order to receive care due to old age, disablement, illness, past or present mental illness.	
09	Unoccupied and last lived in by a person a person, who lives elsewhere, in order to provide care for a person requiring such care due to old age, disablement, illness, past or present mental illness.	
10	Unoccupied following the death of a person, where no grant of confirmation has been made, or not more than 6 months has elapsed since confirmation was made.	
11	Unoccupied and further occupancy prohibited by law.	
12	Unoccupied due to proposed demolition and owned by a Local Authority, Scottish Homes and Registered Social Landlords.	
13	Unoccupied but held by or on behalf of a religious body for the occupancy of a minister of religion as a resident.	
14	Unoccupied due to repossession by heritable creditor.	
15	Unoccupied and unfurnished and last used for agricultural or pastoral purposes.	
16	Unoccupied for less than 4 months and previously inhabited by a student or students.	
17	Dwellings which are occupied solely by students.	
18	Unoccupied and held by a registered housing association for the purpose of being available for occupancy by pensioners or disabled persons.	
19	Students Halls of Residence.	
20	Dwellings in which the only residents are under 18 years of age.	
21	Unoccupied but difficult to let due to the proximity of another person's sole or main residence.	
22	Lock up garages or domestic storage premises out with the boundary of the dwelling	
23	Dwellings which are owned by the Secretary of State for Defence and are held for the purposes of armed forces accommodation.	
25	Dwellings which are occupied solely by severely mentally impaired persons.	
27	Unoccupied and owned by students and which was the students main residence before their course of education.	