

# Shetland Islands Council



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## **Council Tax Exemption – Occupied Properties**

There are various scenarios where an occupied property is exempt from council tax and water service charges. The exemption will apply for the period whilst the circumstances remain, therefore the taxpayer must inform the SIC when circumstances within the dwelling change.

### Students

Dwellings occupied solely by students are exempt for the period whilst all residents are students. The following are classified as Students for Council Tax purposes:

- Full-time students who study for at least 21 hours per week in at least 24 weeks each academic year. A Student Certificate will be required from the Educational Institution.
- Students under the age of 20 who are in non-advanced education and study for at least 12 hours per week. A Student Certificate will be required from the Educational Institution, an example of such education in Shetland is the Bridges Project.
- Student Nurses where successful completion of the course will lead to registration as a nurse, midwife or health visitor.

### Residents under 18 years

Dwellings occupied solely by persons under the age of 18 are exempt from council tax for the period whilst those circumstances apply.

### Care Leavers

Dwellings occupied solely by care leavers are exempt. The individual must have been in the care of a local authority on or after their 16<sup>th</sup> birthday and no longer be in the care of the local authority. The exemption can apply from the age of 18 up to the day before their 26<sup>th</sup> birthday.

### Occupied Solely by Ukrainian Refugees

A dwelling is exempt if it is the sole or main residence of at least one person who holds permission to stay in the UK granted under the Homes for Ukraine Sponsorship Scheme, where the dwelling is supplied by an Approved sponsor under that scheme.

The dwelling must be;

- a) the sole or main residence of at least one person who has entered the UK under a scheme (list below),
- b) provided as accommodation without payment in return, and
- c) is not the sole or main residence of a person other than;
  - i) a person who meets the conditions in part (a)
  - ii) a person who is disregarded for other reasons (students, etc)



**Application form for Occupied Exemption**

PART A: Personal information

Full name of person applying for exemption;

Address:

  

Postcode:

Council Tax account number:

Total number of adults (residents over the age of 18) living at this address:

Names of all adults living at this address and their exempt status:

Name	DOB	Exempt Status – Student / Care Leaver / Under 18 / Ukraine Refugee

Please use the box below to provide any additional information;

**PART B: Evidence in support of application**

Please answer the below questions that are relevant to your situation;

Students – do you confirm you will submit a Student Certificate completed by your educational institution (a copy can be found on the SIC website).	Yes <input type="checkbox"/> No <input type="checkbox"/>
Care Leavers – do you confirm you consent for the Local Taxation Team to contact Throughcare and Aftercare to confirm your eligibility?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Under 18 – do you confirm you will contact Local Taxation when any resident turns 18 years old?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Ukrainian Refugees – do you confirm you will provide an email / confirmation that the match has been made under the Homes for Ukraine Sponsorship Scheme?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Ukrainian Refugees – is the accommodation being provided without payment in return?	Yes <input type="checkbox"/> No <input type="checkbox"/>

**PART C: Applicant's declaration**

I accept responsibility for the information given in this form, and declare that it is true and accurate to the best of my knowledge and belief.

I authorise the council to make any enquiries it considers necessary to verify the details of this claim.

I undertake to notify Shetland Islands Council Local Taxation Team immediately if circumstances or the occupancy of the dwellings change.

Applicant's signature:	Date:

Telephone number:	Email address:

Would you like to receive your council tax bills electronically to the email address above?

Yes  No

When you have completed this form, please post to the address on page 1 of the application form. **Please include any evidence requested in Part B.**