

Shetland Islands Council



Revenues
8 North Ness Business Park
Lerwick
ZE1 0LZ
01595 744683

local.taxation@shetland.gov.uk

Council Tax Single Person Discount

Council Tax bills are issued on the assumption that there are two adults residing in the property. However, if only one adult lives in the property, the council tax and water service charges can be reduced by 25%.

For council tax purposes, a resident is an adult who has reached the age of 18 years, who lives in the dwelling as their sole or main residence.

Where a person has moved out of the property, details such as their name, forwarding address and contact details, may be required.

Students

For council tax purposes, a student's main address is their term time address. Therefore a student who resides with their parent during holidays should not be included when considering the number of residents in a property.

Where the term-time address is the parent's address, a Student Disregard Application form should be submitted, rather than the Single Person Discount Application.

Please note: the Shetland Islands Council may check the information that you provide against relevant information we hold.

PART B: 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:

Contact Telephone Number:	Contact Email Address:

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

Yes No

When you have completed this form, please post to the address on page 1 of the application form.