

Shetland Islands Council



Revenues
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Lerwick
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local.taxation@shetland.gov.uk

Second Home Application Form

A second home is a dwelling which is no one's sole or main residence, but which is furnished and occupied for at least 25 days in any 12 month period. Where a property was not occupied for 25 days in the last 12 months, it is an unoccupied property. This form should be used for properties used as second homes, whether they meet the 25 day threshold or not.

From 1st April 2024, second homes will be charged a 100% supplement (200% charge). The supplement applies to the council tax charge only, not the water and sewerage charges.

The following evidence may be requested to support an application,

- Approximate list of dates the property has been occupied
- Utility bills with usage – electric, gas, etc
- Home Insurance Documentation
- Broadband / Telephone bills
- Ferry tickets (island homes)
- Airline tickets (international 2nd home owners)
- Photos of the main rooms of the property

Short Term Holiday Lets

Properties which are available for short term holiday let for 140 days or more, and actually let for 70 days or more, in the same financial year can be deemed as self-catering holiday accommodation and therefore subject to non-domestic rates. Taxpayers should contact the Assessors' Office on 01595 745700 to enquire how to apply.

If the threshold for self-catering accommodation is not met, or the taxpayer has chosen not to apply, the property should be deemed as a second home for council tax purposes when occupied for 25 days or more, as per the definition of a second home detailed above.

Please Note: The Shetland Islands Council may visit the property in order to verify the circumstances within the property.

Application form for Second Home / Unoccupied Property Status

PART A: Personal information

Full name(s) of person(s) applying:

Address of second home:

 Postcode:

Council Tax Account Number:

Please answer the below questions in relation to the dwelling:

Do you confirm that the property is not used as anyone's sole or main residence?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Please confirm the number of days the property was occupied in the last 12 months:	
Do you intend for the property to be occupied for 25 days or more within the next 12 months?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If the property is no longer being used as a second home, is the dwelling being actively marketed for sale / let?	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

Please use the below to provide an approximate list of dates the property has been occupied in the last 12 months:

From:	To:	No of days
Total number of days:		

Please use the box below to provide any other relevant information:

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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 the Shetland Islands Council if the situation changes for any rolling 12 month period within 21 days of this occurring. I understand that failure to provide this information is an offence which may make me liable for civil penalties of up to £500.

Applicant's signature:	Date:

Applicant's Home Address:

Postcode:

Telephone number:	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. **We may contact you to request further evidence in support of your application.**