

Shetland Islands Council



Revenues
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local.taxation@shetland.gov.uk

Council Tax Purpose Built Holiday Home Application

A dwelling which is deemed a purpose built holiday home can receive a 50% discount on the council tax charge.

In order to be deemed a purpose built holiday home the property must be used for holiday purposes and either;

- Be under some licence or planning permission regulating the use of the site, which means it is not allowed to be used for human habitation throughout the whole year; or
- By reason of its construction or the facilities it does or does not provide, is unfit to be used throughout the whole year

Supporting evidence of the above will be required.

PART A: Property Information

Address of purpose built holiday home:

Postcode:

Council Tax Account Number:

Date property purchased / used as a purpose built holiday home:

Do you confirm that the property is used for holiday purposes only?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Is there any licence or planning permission which prohibits the property from being used throughout the whole year?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Is the property unfit to be used throughout the whole year because of its construction or lack of facilities?	Yes <input type="checkbox"/> No <input type="checkbox"/>

PART B: Evidence in support of application

Please confirm which evidence is enclosed in support of your application:

Documentation such as a licence or planning permission which confirms the property cannot be occupied throughout the whole year.	<input type="checkbox"/>
Photos of the inside and outside of the property, demonstrating the facilities that are available and construction of the dwelling.	<input type="checkbox"/>

Please use the box below to provide any additional information (e.g a description of the facilities the property lacks):

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:

Home Address:

Postcode:

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 return to the address on page 1 of the application form.