

Shetland Islands Council



Revenues
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Council Tax Discount for Job Related Accommodation

You may receive a discount on your council tax if you live in tied accommodation as a condition of your employment, or the employment of your spouse or civil partner. A 50% discount is applicable to the council tax if;

- you are required to live in a dwelling as part of your job, but your main residence is elsewhere.
- you have left a property unoccupied because you must live elsewhere as part of your job.

To be job related, the dwelling must be owned or tenanted by someone whose sole or main residence is a different dwelling. The discount does not apply to the water service charges on a dwelling.

Examples of employments with tied accommodation;

- live-in caretakers and teachers
- publicans who are required to live in licensed premises as a tenant of a brewery
- ministers of religion who are required to live in a dwelling from which they can perform the duties of their office

You do not qualify for this discount if you are renting a second property because you are working temporarily in Shetland.

Application form for Job Related Discount

PART A: Personal information

Full name of person applying for discount:

Council Tax Account Number:

Home Address:

Postcode:

Job Related Address:

Postcode:

What is your normal pattern of movement between the two properties:
(e.g 2 weeks at property A and 1 week at property B)

Date job related discount should apply from:

Please note: Sole or main residence' is not defined in legislation, therefore the local authority must decide which property is an individual's sole or main residence, where a person has more than one home. We may contact you for more information to determine this.

PART B: Evidence of Tied Accommodation

Please provide evidence, such as a letter from your employer, confirming the job related dwelling is either;

- a) necessary for the proper performance of the duties of the employment,
- b) provided for the better performance of duties and it is one of the kinds of employment in which it is customary to provide dwellings to employees
- c) provided as part of special security arrangements for the employee

Please tick to confirm letter enclosed with application

Where your main address is out with Shetland, please also include a copy of your council tax bill in the other local authority area.

Please provide any other information in relation to your application:

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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:

Contact Telephone Number:	Contact Email Address:

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

Yes No

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