

SCHEDULE 1

Regulation 5(b)

CLASSES OF UNOCCUPIED DWELLINGS SUBJECT TO 50% COUNCIL TAX DISCOUNT

Purpose-built holiday homes

1. A dwelling—
 - (a) which is used for holiday purposes; and
 - (b) which either—
 - (i) in accordance with any licence or planning permission regulating the use of the site, or for any other reason, is not allowed to be used for human habitation throughout the whole year; or
 - (ii) by reason of its construction or the facilities which it does, or does not, provide, is unfit so to be used.

Job-related dwellings

2.—(1) A dwelling which is owned or tenanted by a person whose sole or main residence is a different dwelling which for that person is job related.

(2) A dwelling which is job related for a person whose sole or main residence is a different dwelling which is owned or tenanted by that person.

(3) For the purposes of sub-paragraphs (1) and (2), a dwelling is job related if it falls within the description set out in sub-paragraphs (4), (6) or (7).

(4) Subject to sub-paragraph (5), a dwelling is job related for a person if it is provided for that person by reason of that person's employment, or for that person's spouse or civil partner by reason of the spouse's or civil partner's employment, in any of the following cases—

- (a) where it is necessary for the proper performance of the duties of the employment that the employee should reside in that dwelling;
- (b) where the dwelling is provided for the better performance of the duties of the employment, and it is one of the kinds of employment in the case of which it is customary for employers to provide dwellings to employees; or
- (c) where, there being a special threat to the employee's security, special security arrangements are in force and the employee resides in the dwelling as part of those arrangements.

(5) If the dwelling is provided by a company and the employee is a director of that or an associated company, sub-paragraph (4)(a) or (b) do not apply unless either—

- (a) the employment is as a full time working director;
- (b) the company is non profit making, that is to say, it does not carry on a trade nor do its functions consist wholly or mainly in the holding of investments or other property; or
- (c) the company is established for charitable purposes only.

(6) A dwelling is job related for a person if that person or that person's spouse or civil partner is a minister of religion and the dwelling is inhabited by that person as a residence from which that person performs the duties of that person's office.

(7) A dwelling is job related for a person if that person or that person's spouse or civil partner is required, under a contract to which this sub-paragraph applies, to live in that dwelling, unless the dwelling concerned is in whole or in part provided by any other person or persons together with whom the person or spouse or civil partner carries on a trade or business in partnership.

(8) A contract to which sub-paragraph (7) applies is a contract entered into at arm's length and requiring the person concerned or that person's spouse or civil partner (as the case may be) to carry on a particular trade, profession or vocation in a property provided by another person and to live in a dwelling provided by that other person.

(9) For the purposes of paragraphs (4) to (8)—

- (a) a company is an associated company of another person if one of them has control of the other or both are under the control of the same person;
- (b) “director”, “full time working director” and “control”, in relation to a body corporate have the same meanings as they have in sections 67 and 69 of the Income Tax (Earnings and Pensions) Act 2003 in relation to the benefits code;
- (c) “provided” means provided under a tenancy or otherwise; and
- (d) references to a person's spouse include references to another person living together with that person as husband and wife and references to a person's civil partner include references to another person living together with that person as civil partners.