

## SCHEDULE 1

### 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.