



Department for Resources and Business Change, Revenue Services,  
P O Box 1953, Bristol, BS37 0DE  
TEL: 01454 868003

## COUNCIL TAX - Job-Related second home discount

ctrel

### YOUR DETAILS

Please read the information over the page before you fill in your application. A discount will not be awarded without the requested evidence being enclosed (see overleaf)

Name		Billing number	
Telephone number		Email address	

### SECTION 1: DETAILS OF PROPERTIES INVOLVED

Dwelling 1: Address of property which is your main residence	<input type="text"/>			
Dwelling 2: Address of property which is your second home	<input type="text"/>			
Which is your job related property?	Dwelling 1	<input type="checkbox"/>	Dwelling 2	<input type="checkbox"/>
Full name of person for whom job related property has been provided	<input type="text"/>			
Type of occupancy for second home	Owner	<input type="checkbox"/>	Tenant	<input type="checkbox"/>
Status of second home	Furnished	<input type="checkbox"/>	Unfurnished	<input type="checkbox"/>

### SECTION 2: DETAILS OF EMPLOYMENT

Are you claiming this discount under Class A, B or C	A	<input type="checkbox"/>	B	<input type="checkbox"/>	C	<input type="checkbox"/>
Employers name and address:						
Telephone number:			Email:			
Has your main or second home been provided as a necessary part of employment by your employer?			Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
State the nature of employment of the person for whom the property has been provided			<input type="text"/>			
Please explain how and why the presence in that property is regarded as a necessary part of employment			<input type="text"/>			
Please enclose the following evidence (you will not be awarded a discount without it):						
1) The relevant parts of any employment contract or agreement that confirms the provision of the property to you or your spouse/ civil partner and the requirement to occupy it.						
2) A copy of your council tax bill for your main residence.						

### DECLARATION

I declare that the information supplied on this form is true, complete and correct to the best of my knowledge and that I will notify the council within 21 days of any change in circumstances which might affect my eligibility. I understand that to deliberately provide false information is a criminal offence and may result in prosecution.

Signed:	Date:
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## **COUNCIL TAX - JOB-RELATED SECOND HOME DISCOUNT**

If you live in and pay Council Tax for a property which your employer requires you to occupy, and you are liable for Council Tax on a second furnished property, you may qualify for a discount of 50%.

### **Who can qualify for this discount?**

The job related second home discount will apply to either;

- The job related dwelling if it is the second home of you or your spouse/ civil partner i.e. not their main residence, or
- To another dwelling if the job related dwelling is your main residence or your spouse/ civil partner and you have another dwelling that is therefore a second home.

One of the properties must fall into Class **A**, **B** or **C** shown below:

- A. The property is provided to you, or to your spouse/civil partner, because of your employment and it is necessary for proper performance of duties (as stated in your employment contract) i.e. tied accommodation.
- B. The property is occupied as a residence from which you, or your spouse/civil partner, perform the duties of a Minister of any religious denomination.
- C. You are in the armed forces and have your main residence in the UK in Ministry of Defence accommodation which is exempt from Council Tax under Class O.

This discount is not applicable:

- If you have a second property in the locality of your place of work but you do not perform the duties of your employment from that address. There must be a direct link between your work and the property, such as caretaker, landlord of pub, schoolmaster
- Unless both your addresses are in England, Wales or Scotland
- If you are not the liable person for council tax at both properties (unless the property is provided by the ministry of defence or for a minister of religion to perform his duties)
- If you are a director or a partner in the company providing the accommodation (unless you are a full time working director/partner or the company is non-profit making or charitable)

### **What evidence do I need to submit?**

Please enclose a copy of the relevant parts of any employment contract or agreement that confirms the provision of the property to you or your spouse/civil partner and the requirement to occupy it. Please also supply a copy of your Council Tax bill for your main residence. You may send us photocopies or e-mail us scanned copies of your evidence.

**We cannot assess your claim for this discount unless the above evidence has been provided.**

**If you have any queries or to submit your application, you can contact us as follows:**

Telephone: 01454 868003

By Post: to the address at the top of this form

Email: [counciltax@southglos.gov.uk](mailto:counciltax@southglos.gov.uk)

In person by visiting one of Our Stop Shops in Kingswood, Patchway or Yate