



Second Home/Holiday Home & Long Term Empty Claim Form

Data Protection – We are asking for the following information in accordance with the provisions of the Local Government Finance Act 1992 and Council Tax (Administration and Enforcement) (Scotland) Regulations 1992. We will use this information to help us determine your liability for, and to collect your Council Tax. Information given on this form may be held electronically and may be shared for Council Tax purposes. This authority is under a duty to protect the public funds it administers, and to this end may use the information you have provided on this form for the prevention and detection of fraud. It may also share this information with other bodies responsible for auditing or administering public funds for these purposes. For further information, contact council tax on 01475 712961 or see www.inverclyde.gov.uk/council-and-government/national-fraud-initiative We will not give information to anyone else, or use information about you for other purposes, unless the law allows us to. For further information see www.inverclyde.gov.uk

Please read the notes on the back of this form and then complete each section in block capitals

[Grey bar]

1) Your Details Title Forename Surname
2) Current/Main Address
3) Postcode
4) Daytime Telephone number
5) E Mail Address
6) Council Tax Reference

Details about the property you are claiming for

7) Full address of the property you want to claim discount for
8) Council Tax Reference number (if known)
9) Date you want discount to start
10) Date you want discount to end (if known)
11) Date property became unoccupied
12) Is property furnished YES/NO (delete as appropriate)
13) If NO, date property became unfurnished

Reason for claiming discount

(please tick one box)

- Unoccupied property vacant for more than 12 months and marketed for sale or rent
Unoccupied property vacant for more than 12 months and not marketed for sale or rent
Unoccupied property vacant for less than 12 months
Furnished property used as a second home and occupied at least 25 days per 12 month period
Property is a purpose built holiday home or job related dwelling

[Five empty boxes for ticking reasons]

**Landlords only** \* - Periods  
between tenancies

\*If you are claiming because your  
tenant's lease has expired, please  
provide full details

I. Name of person(s) who has left \_\_\_\_\_

II. Exact date their tenancy ended \_\_\_\_\_

III. If you are claiming for any other reason, please give details: \_\_\_\_\_

### Declaration

The information I have given is a true and accurate and I undertake to inform Inverclyde Council immediately if my circumstances change. I understand that if I give false information I may be able for a fine of up to £200

Signed \_\_\_\_\_

Date \_\_\_\_\_

### Notes

#### For the completion of the Second Home Discount and Long Term Empty Property Claims

The initial bill for a property assumes that there are least two permanent residents aged 18 years or over in the property and a full charge for Council Tax, Water and Sewerage is levied. While there is no extra charge if there are more than two residents, a discount may apply where there are no permanent residents.

The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013 allow local authorities to modify the amount of discount awarded to certain classes of dwelling, accordingly with effect from 1<sup>st</sup> April 2016 the discount due in respect of Second Homes has been removed. The discount due in respect of Long Term Empty (unfurnished and unoccupied) Dwellings has also been amended with the effect that any properties vacant for 12 months or more may have a 50% levy imposed. In certain circumstances a discount of between 10% and 50% may still apply for a period of time.

- **Holiday Homes:** - If your property is a purpose built holiday home a 50% discount may still apply.

Please note: - If the property is available for short term holiday lets for 140 days or more in the year then you should be paying Non-Domestic Rates rather than Council Tax. Please contact Renfrewshire Valuation Joint Board, The Robertson Centre, 16 Glasgow Road, Paisley, telephone number 0300 300 0150 for advice.

- **Second Homes:** - If the property is furnished and is occupied as a second home for at least 25 days in any 12 month period it may be classed as a second home. No discount is applicable however if the property is classed as a second home a 30% levy would not then apply.
- **Landlords:** - If you have a furnished let, you can claim 10% discount on the unoccupied period between tenants.
- **Working away from home:** - A taxpayer working away from home is still considered, for council tax purposes, to have their main residence in the property they return to when on leave or at week-ends, i.e. normally the marital or parental home. Please note – this also includes Merchant Seaman and people with Inland Revenue Tax Exemption Certificates. If your property is let or available for let while you are working away from home contact the council tax office for advice on 01475 712270/712961 or e-mail [council.tax@inverclyde.gov.uk](mailto:council.tax@inverclyde.gov.uk).
- **Until your claim is dealt with you must continue to make payment** as requested in the last bill we sent you. If we award you discount we will send you a revised bill which will take account of all the payments you have made. If you have overpaid we will send you a cheque for the overpayment.
- **Completed claim forms should be returned to Revenues Services, Inverclyde Council, P O Box 9467, Greenock, PA15 1JD**

All communications to be addressed to Finance Services, Inverclyde Council, P O Box 9467, Greenock. PA15 1JD

Telephone Number 01475-712961

E-Mail: [council.tax@inverclyde.gov.uk](mailto:council.tax@inverclyde.gov.uk)

Website: [www.inverclyde.gov.uk](http://www.inverclyde.gov.uk)