COUNCIL TAX CLASS B EXEMPTION

Qualification for a Class B exemption is set out as follows in The Council Tax (Exempt Dwellings) Order 1992, SI 558, as amended:

“a dwelling owned by a body established for charitable purposes only, which is unoccupied and has been so for a period of less than 6 months, and was last occupied in furtherance of the objects of the charity;”

“For the purposes of Class…B …, in considering whether a dwelling has been unoccupied for any period, any one period, not exceeding six weeks, during which it was occupied shall be disregarded.”

Organisations wishing to apply for Class B exemptions should apply to the Council in writing (email is fine) taking account of the following procedure.

Registration as a charity with the Charity Commission is taken as proof that an organisation is established for charitable purposes only. Any such registered charities will therefore qualify for Class B exemptions, subject to the other criteria of the class being met.

Registered charities applying for Class B exemptions should provide their registered number.

Where an organisation is not registered charity with the Charity Commission, it should include the following with its application:


2. A letter from HM Revenues & Customs confirming that the organisation is registered as a charity for tax purposes. If the organisation is not registered as a charity for tax purposes, an explanation should be provided.

In all cases, applicants for Class B exemptions should also provide a list of the properties in the Council’s area that it operates in furtherance of its (the applicant’s) objects.

Once charitable status is confirmed, the organisation concerned is placed on the Council’s approved list for Class B exemptions. Class B exemptions are then awarded when any of the organisation’s qualifying properties become empty, rather than insisting on an application in each individual case.