



## **Council Tax - Exemptions**

### **Disclaimer**

The following information is for guidance only. If you require more comprehensive advice please contact us on 01792 635382.

### **Exemptions**

An exemption means that no Council Tax is payable for the duration of an exemption period. There are 23 different classes of exemption. For full details please contact us or look on our website.

Exemptions may apply to both occupied and unoccupied properties, in certain circumstances, and a brief description is given below although to qualify for an exemption certain criteria must be met.

### **Unoccupied properties**

**Class A** – unoccupied, unfurnished and requiring or undergoing major repairs / structural alterations. This exemption may apply for up to 12 months

**Class B** – owned by a charity

**Class C** – unoccupied and unfurnished

**Class D** – left unoccupied by someone in prison

**Class E** – left unoccupied by someone who is a resident in a nursing /care home or hospital

**Class F** – left unoccupied because the owner is deceased

**Class G** – occupation is prohibited by law

**Class H** – waiting to be occupied by a minister of religion

**Class I** – left unoccupied by someone receiving care elsewhere

**Class J** – left unoccupied by someone providing care elsewhere to another person

**Class K** – left unoccupied by a full time student studying / living elsewhere

**Class L** – left unoccupied because the property has been repossessed

**Class Q** – left unoccupied by someone who is bankrupt

**Class R** – unoccupied caravan pitches and boat moorings

**Class T** – unoccupied granny annexes

### **Occupied Properties**

**Class M** – student halls of residence

**Class N** – properties occupied solely by students

**Class O** – accommodation for armed forces

**Class P** – accommodation for visiting forces

**Class S** – all occupiers are under 18

**Class U** – all occupants are severely mentally impaired

**Class V** – property occupied by a Diplomat

**Class W** – occupied granny annexes

If you think you may be entitled to an exemption or require further advice please contact us

**Contact Details**

Tel: 01792 635382

email [council .tax@swansea.gov.uk](mailto:council.tax@swansea.gov.uk)

In person at Civic Centre, Oystermouth Road, Swansea SA1 3SN