

## COUNCIL TAX EXEMPTION APPLICATION

Name: \_\_\_\_\_ Council Tax Account Number: \_\_\_\_\_

Address: \_\_\_\_\_ Date of Issue: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I can confirm that the information I am about to provide is correct. I understand that any exemption will only be awarded on the basis of my current circumstances. I will inform Gateshead Council of any change within 21 days of the change happening. I understand that if I fail to report such a change a fixed penalty may be imposed on me and I will have to repay any overpaid exemption.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

In accordance with data protection law, Gateshead Council may use any information you give us to prevent or detect fraud or other crimes. Gateshead Council may also share information with other council services or public organisations if required by Law to do so.

Some properties are exempt from the payment of Council Tax. This means there is no Council Tax to pay for the period the exemption applies.

Each class of exemption is shown overleaf along with a brief description.

To make an application please complete the details below.

The date I wish to claim my exemption from	Address of the property I am claiming an exemption for

Please list all the occupants **aged over 16** living at the address you are claiming exemption for. If no one lives at the property please write "NONE":

Full name	Date of birth	Exemption class (see overleaf)

**Please return completed form to:** Gateshead Council, Council Tax Section, Civic Centre, Regent Street, Gateshead NE8 1HH  
or email [counciltax@gateshead.gov.uk](mailto:counciltax@gateshead.gov.uk)

## Categories of Exemption for Council Tax Purposes

- B** An unoccupied property that is owned by a body established for charitable purposes. The last occupation must have had a connection with the purposes of the charity. This exemption can last for up to six months.
- D** An unoccupied property that was previously the main home of the owner or tenant and they are detained in a prison, a hospital or other place of detention.
- E** An unoccupied property that was previously the main home of the owner or tenant and they have gone to live permanently in a hospital, a residential care home, a nursing home or a hostel to receive care or treatment.
- F** An unoccupied property where the Council Taxpayer has died and an application for a grant of probate or letters of administration is to be made. The exemption continues for a maximum period of 6 months after the grant of probate or letters of administration whilst the estate of the deceased person remains liable for the Council Tax. This exemption does **not** continue if the property is passed to a beneficiary, becomes occupied or is sold.
- G** An unoccupied property where its occupation is prohibited by law.
- H** An unoccupied property being held available for a Minister of Religion to perform their duties of office.
- I** An unoccupied property where the owner or tenant has their main home somewhere else (other than a hospital, residential care home, nursing home, mental nursing home or hostel) **to receive** care due to old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder.
- J** An unoccupied property where the owner or tenant has their main home somewhere else **to provide** personal care for a person who needs care due to old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder.
- K** An unoccupied property where the owner is a student and the property was last occupied by that student(s). If the owner became a student within 6 weeks of leaving the property this exemption still applies.
- L** An unoccupied dwelling where the mortgagee is in possession – this exemption applies from the date where both the property is unoccupied and the mortgagee has taken possession under the mortgage.
- M** Halls of Residence for students.
- N** A property occupied only by students (or their spouse/civil partner/dependents who are not British Citizens) or by person(s) aged 18 or 19 who leave a school or college between 1 May and 31 October in any year. If applying for this exemption please supply a copy of your current student certificate to speed up your application – this can be obtained from the Registrar of the educational establishment you attend (or attended).
- O** UK Armed Forces accommodation owned by the Ministry of Defence.
- P** The Council Taxpayer is a member of a visiting force.
- Q** An unoccupied property where the person liable to pay Council Tax is a Trustee in Bankruptcy.
- R** A pitch which is not occupied by a caravan or a mooring which is not occupied by a boat.
- S** A property occupied only by a person(s) aged under 18.
- T** An unoccupied annexe to an occupied dwelling.
- U** A property occupied only by a person(s) who is severely mentally impaired.
- V** A property which is the main home of a person with diplomatic privilege or immunity.
- W** An occupied annexe - where there is a single property forming at least two dwellings and one of the dwellings (the annexe) is occupied by a dependant relative of a person living in the other dwelling.