

What is a job related discount?

1. If Service Personnel's sole/main residence in England is left empty due to Service-related reasons, then they should be eligible for a council tax discount of 50% on that home for the duration it remains unoccupied. However, in order to qualify for that discount, they must demonstrate that their current home is job-related, by meeting at least one of the criteria set out within the regulations approved by Parliament.¹

2. These regulations state that a dwelling is job-related for a person if it is provided for them by reason of their employment or for their spouse or civil partner by reason of the spouse's/civil partner's employment, in any of the following cases:

(a) where it is necessary for the proper performance of the individual's duties that they should reside in the dwelling;

(b) where the dwelling is provided for the better performance of the individual's duties and their employment is one of the kinds in which it is customary for the employer to provide dwellings to their employees; or

(c) where there is a special threat to the individual's security which means that special security arrangements are in force and the individual resides in the dwelling as part of these arrangements.

3. It is for the local authority to consider Service Personnel's particular circumstances and evidence, and decide whether the provisions apply or not. If the local authority is satisfied that the provisions have been met, a 50% discount will apply. DCLG will be writing to local authorities to remind them of their duties under the Armed Forces Covenant.

What does this mean for Service personnel?

4. If their home is unoccupied because the Service person has been provided with Service accommodation (by reason of employment), then Service Personnel should be eligible for this discount. However, it is ultimately for them to demonstrate to their local authority their eligibility by providing evidence to satisfy at least one of the three criteria in paragraph 2 above. They may also be eligible for the discount if the dwelling has been provided to the spouse or civil partner by reason of that person's employment.

What to do next?

5. Service Personnel should approach their local authority to find out if they are eligible for the discount. In doing so, they may be asked to provide any confirmation they might have from their Service employer regarding the applicability of any of the three categories set out in paragraph 2 above. This could include a copy of their Posting Notice and/or the MOD Licence to Occupy. When a Service person believes that they should be eligible but their local authority refuses to provide the full discount, they should contact their Service Families Federation representative.

¹ Prescribed Classes of Dwellings (England) Regulations 2003 (S.I. 2003/3011)