



**army families federation**  
*the voice of army families*

# Briefing

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## **Scottish council tax discount for Armed Forces families**

Current legislation in England and Wales which covers the reduction of council tax for job related dwellings and second homes specifically mentions Members of the Armed Forces along side Ministers of Religion and Publicans; the Scottish Statutory Instrument does not. AFF believe that this is causing some confusion in various local councils resulting in some Members of the Armed Forces to be refused the ring fenced 50% reduction in council tax. AFF would like to see the Scottish Statutory Instrument amended to include Members of the Armed Forces.

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## Background information

Service families in the UK are entitled to a 50% council tax discount on their second home when they are living in job related dwelling within the UK. In practice this discounts applies to their own home because they are living in Service Families Accommodation (SFA)

The English and Welsh Statutory Instruments which govern this subject specifically mention Members of the Armed Forces along with Ministers of Religion and Publicans however the Scottish Statutory Instrument does not.

Quote from the Explanatory Note, Statutory Instrument 2005 no 416 Council Tax, England;

“The effect of the amendments is also to preserve the second home council tax discount of 50% where a member of service personnel or a minister of religion has a second home in England but lives in a job-related dwelling in England, Wales or Scotland.”

Quote from the Explanatory Note, Statutory Instrument 2010 no 612 (W.58) Council Tax, Wales;

“These Regulations amend certain provisions of the Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998 to provide that armed forces personnel who are required to live in accommodation provided by the Ministry of Defence to perform the duties of their office come within the definition of those with job-related dwellings. This means that where those persons also have a second home in Wales for which they are liable to pay council tax, the billing authority for the area within which the second home is situated is prevented from reducing the discount on that dwelling from 50%.

## The issue

Several families have approached AFF stating that they are having difficulties obtaining a 50% discount for a second home in Scotland despite the fact that they live in a job related dwelling.

AFF is delighted and encouraged that all Scottish Local Authorities have signed up to the Armed Forces Community Covenant but feel that within this there needs to be more guidance to Councils on the 50% discount on second homes with relation to Job Related Dwellings for Armed Forces Personnel.

## The reality for families

One family, living in SFA in England and owning a property in Scotland which met the necessary criteria approached South Ayrshire Council asking for a 50% discount on their own property due to the fact that they live in a job related dwelling. South Ayrshire refused the 50% discount and would only offer a 10% discount until Mr Donohoe MP got involved and the 50% discount was subsequently awarded.

## AFF view

Forces families who are required to live in Service Families Accommodation (SFA) or Single Living Accommodation (SLA) which are job related dwellings and have their own home and

fit the criteria are being disadvantaged by Scottish Councils not understanding the definition of a job related dwelling and a second home with reference to Members of the Armed Forces. This has financial implications for those families with their own property in Scotland who have started the process of putting down roots for a future family home.

AFF would like to see the Scottish Statutory Instrument altered to specifically include members of the Armed Forces alongside Minister of Religion in order to clarify this matter for local councils.