

**Under the Council Tax (Prescribed Classes of Dwellings) regulations the following discretionary discounts will apply for the 2020/2021 financial year:-**

**Class A** – Unoccupied and furnished dwellings with a planning restriction preventing occupation for at least 28 days.

**0% discount** (on the days when the property cannot be used due to a planning restriction a statutory exemption is allowed under Class G).

**Class B** – Unoccupied and furnished dwellings without a planning restriction preventing occupation for at least 28 days.

**0% discount**

**Class C** – Unoccupied and substantially unfurnished dwellings.

**0% discount**

**Class D** – Unoccupied and unfurnished requiring major repairs or alterations.

(a) which satisfies the requirement set out in the regulations unless it has been such a dwelling for a continuous period of twelve months or more ending immediately before the day in question;

(b) the requirement referred to in paragraph (a) is that the dwelling is vacant and—

(i) requires or is undergoing major repair work to render it habitable, or

(ii) is undergoing structural alteration; or

(iii) has undergone major repair work to render it habitable, if less than six months have elapsed since the date on which the alteration was substantially completed and the dwelling has continuously remained vacant since that date;

(c) For the purposes of paragraph (b) above “major repair work” includes structural repair work.

**100% discount up to 12 months**