Council Tax Premiums to apply for the 2024/25 financial year:-

From 1 April 2024, the following additional amounts of council tax (a premium) will be charged when a property has been empty for one year or more:

Long Term Empty properties (unoccupied and substantially unfurnished) for one year, but less than five years, will attract a premium of 100%, and therefore charged 200% of the set council tax.

Long Term Empty Properties (unoccupied and substantially unfurnished) for five years, but less than ten years, will attract a premium of 200%, and be charged 300% of the set council tax.

Long Term Empty Properties (unoccupied and substantially unfurnished) for ten years or more will attract a premium of 300%, and be charged 400% of the set council tax.

The above premiums apply to the property, so a change of ownership or tenancy will not affect the premium.