

# COUNCIL TAX

## 25% Single Occupancy Discount Claim Form

**Data Protection** - We are asking for the following information in accordance with the provisions of the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992 and the Data Protection Act 1998. We will use this information to help us determine your liability for, and to collect your Council Tax. Information given on this form may be held electronically and may be shared for Council Tax purposes. We may also share this information with other Council Services, Local Authorities, Government Departments and other bodies responsible for auditing or administering public funds. We will not give information about you to anyone else, or use information about you for other purposes, unless the law allows us to.

**Please read the notes on Page Three of this form  
and then complete each section in BLOCK CAPITALS**

### Details of the person making the claim

- Title \_\_\_\_\_ Name \_\_\_\_\_
- Current Address \_\_\_\_\_  
\_\_\_\_\_ Postcode \_\_\_\_\_

**We may have to contact you again to obtain evidence in support of your claim or with  
a view to arranging a visit to your property. Please provide contact details below:**

- Daytime Telephone Number \_\_\_\_\_
- E-mail Address \_\_\_\_\_
- Council Tax Reference Number \_\_\_\_\_

### Reasons for claiming 25% Single Occupancy Discount

- I have moved into the property and I am the only occupant aged 18 years or over
- As a result of bereavement I am the sole occupant aged 18 years or over
- Somebody has permanently left my property *(please give full details below)*

**Name of person(s) who has left:**

**Their relationship to you:** *(i.e. partner, parent or other relative or friend)*

**Forwarding Address:**

**Exact date they left the property:**

**Reason for leaving the property:** *(i.e. bought a property. give full details)*

*(continue on separate sheet if necessary)*

- Discount to start from \_\_\_\_\_

### Please list EVERYBODY aged 17 years who lives with you

Name	Date of Birth

Name	Date of Birth

## DECLARATION - ALL APPLICANTS MUST COMPLETE THIS SECTION

Please read this declaration carefully before you sign and date it

### SECTION ONE

**Warning: It is an offence to give false information.**

**If someone has completed this form on your behalf, you must make sure that it has been read back to you in full and you understand everything before you sign the declaration.**

- This is my claim for 25% Single Occupancy Discount;
- I declare that the information I have given on this form is correct and complete;
- I authorise the Highland Council to check the information I have given and make any necessary enquiries to verify the information on this form;
- I understand that if I give information that is wrong or not complete or fail to report a change which may affect my discount, I may have to pay a fine of up to £200. I have no objection to the Council inspecting my property.

**All persons named on the Council Tax bill/responsible for payment of the Council Tax must sign below**

- Claimant's signature \_\_\_\_\_ Date \_\_\_\_\_
- Signature \_\_\_\_\_ Date \_\_\_\_\_
- Signature \_\_\_\_\_ Date \_\_\_\_\_
- Signature \_\_\_\_\_ Date \_\_\_\_\_

### SECTION TWO

**This section must be completed if the application has been filled in by someone else on your behalf. This includes voluntary organisations, an appointee, relative or representative of the Council.**

- Please PRINT the name of the person who completed this form \_\_\_\_\_  
\_\_\_\_\_
- Their address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- Their telephone number \_\_\_\_\_
- Relationship to any of the persons who have signed the declaration in Section One of this form \_\_\_\_\_  
\_\_\_\_\_
- Please give the reason why the claimant was unable to complete the form \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
- **I declare that I have filled in this form for the person(s) named above in accordance with their instructions and have read this back to them in full before they signed the declaration.**

Signature of person completing form \_\_\_\_\_ Date \_\_\_\_\_

- **I declare that the person named in Section Two has completed this form on my behalf and has read it back to me in full. I confirm that I understand the nature of this application and the details provided in this form.**

Signature of Claimant \_\_\_\_\_ Date \_\_\_\_\_

**NOTES for the completion of the  
25% Single Occupancy Discount Claim Form**

The initial bill for a property assumes there are at least two permanent residents 18 years or over in the property and a full charge for Council Tax, and when applicable, Water and Wastewater is levied. While there is no extra charge if there are more than two residents, a 25% Discount will apply if there is only one permanent resident.

- **If you need help and advice** to complete this form please telephone **0800 393811** or visit one of our Service Points or e-mail us at: [operations.team@highland.gov.uk](mailto:operations.team@highland.gov.uk)
- **Completed claim forms should be returned to:** Operations Team, The Highland Council, PO Box 5650, Inverness, IV3 5YX.
- **Until your claim has been dealt with, you must continue to make payment** as requested in the last bill we sent to you. If we award you discount we will send you a revised bill which will include all of the payments you have made. If you have overpaid we will send you a cheque for the overpayment.
- **Working away from home:** A taxpayer working away from home is still considered, for Council Tax purposes, to have their main residence in the property they return to when on leave or at weekends i.e. normally the marital or parental home - this also includes Merchant Sea personnel and people with an Inland Revenue Tax Exemption Certificate.
- **Backdating Discount:** The law requires the Council to award discount on the best evidence available and we must always be able to justify our decisions to Auditors and taxpayers. If you are making a late application for discount, we cannot go back in time to verify the facts. However, we will allow a backdated claim for a period of three months, **starting from the date we receive a signed claim form from you.**

If you wish to claim for a period prior to the three month period we need you to provide independent evidence that the facts are as you have stated. Therefore, if you wish to make a backdated claim we would be obliged if you would arrange for our Independent Third Party Evidence Form to be completed and signed by an independent third party.

If you need a Third Party Evidence Form please telephone **0800 393811** or visit one of our Service Points or e-mail us at [operations.team@highland.gov.uk](mailto:operations.team@highland.gov.uk) or alternatively you could visit our website at: [www.highland.gov.uk](http://www.highland.gov.uk). Please note - the person who verifies your claim **should not be related to you or be your partner or spouse.**

Alternatively, if you cannot provide independent evidence, we will accept an affidavit sworn by you, before a Justice of the Peace or Notary Public. Please note - you can obtain a list of Justices of the Peace from any of the Councils' Service Points.