

# Council Tax fact sheets

## Duilleagan fiosrachaidh mun Chìs Chomhairle

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Reductions, Discounts and  
Exemptions

Lùghdachaidhean,  
Lasachaidhean is Saoraidhean

1<sup>st</sup> April 2025 - 31<sup>st</sup> March 2026

# Reductions, Discounts and Exemptions

## Lùghdachadh, Lasachadh is Saoradh

### Disablement Band Reduction

If your property is the home of a substantially and permanently disabled person and it has certain features which are essential for the disabled person's wellbeing, you may be entitled to a Reduction from your Council Tax. Apply without delay.

### Council Tax Reduction

If you are liable to pay Council Tax and are on a low income, you may be entitled to a reduction from your Council Tax. You can complete an online application form on our website:

[www.highland.gov.uk/housingbenefit](http://www.highland.gov.uk/housingbenefit)

Or request a form by phoning our Customer Service Team.

Phone: **01349 886606**

### Discounts

For example, if you are liable to pay Council Tax and you live by yourself, you will be entitled to a Single Occupancy Discount which will reduce your bill by 25%. When counting the number of adults living in a property some people are not included, e.g. students who meet the qualifying conditions. Apply without delay.

Information on other discounts available can be found on our website at:

[www.bit.ly/discounts-for-people](http://www.bit.ly/discounts-for-people)

### Exemptions

In certain circumstances, properties can be exempt from paying Council Tax.

Listed below are some examples of when an Exemption should be claimed:

- Unoccupied property where the liability is to be met solely from the estate of a deceased person.
- Unoccupied student accommodation for a period of less than 4 months and were last occupied by students.
- Property occupied only by students who meet the qualifying conditions.
- Property occupied only by those under the age of 18 years.

## Working away from home

Persons working away from home are still considered, for Council Tax purposes, to have their main place of residence in the property they return to when on leave or at weekends. This includes Merchant Sea personnel and persons with Her Majesty's Revenue and Customs (HMRC) Tax Exemption Certificate. For more information regarding the full range of discounts, exemptions and reductions from Council Tax, or apply online, please visit the Council's website:

[www.highland.gov.uk/counciltax](http://www.highland.gov.uk/counciltax)

Alternatively, our trained advisers at the Customer Services Centre will be able to help – call them today.

Phone: **01349 886606**

## Second homes and long term empty homes

Charges vary according to the status of the property. Some properties attract a discount from Council Tax, and others are subject to an increased charge.

Examples of some of the discounts and charges which will apply:

### 50% Discount Purpose-built holiday homes

A **property** (a) which is used for holiday purposes; and (b) which either

- (i) in accordance with any licence or planning permission regulating the use of the site, or for any other reason, is not allowed to be used for human habitation throughout the whole year; or
- (ii) by reason of its construction or the facilities which it does, or does not, provide, is unfit so to be used.

### 50% Discount Job-related dwellings

The rules relating to this category are complex and lengthy. Please contact our Service Centre or any Service Point for full information.

### 50% Discount Under repair

A property which is undergoing or requires major repair work to render it habitable, or which is undergoing structural alteration, during the period of 6 months beginning with the day on which that property was purchased by the person who is liable to pay Council Tax in respect of that property.

### 200% Charge Second home (from 1<sup>st</sup> April 2024)

The Highland Council agreed, on 14<sup>th</sup> December 2013, to fully exercise new Scottish Government legislation granting Councils discretionary powers to charge a premium of up to 100% on Council Tax for second homes. This has the effect of increasing the Council Tax charge for each banding to 200% from 1<sup>st</sup> April 2024. The Scottish Government's policy intent from this legislative change is to increase the availability of housing. This legislation also brings Council Tax charging for second homes into line with long-term empty properties, which can already be subject to a 100% premium on the full rate of council tax.

## Second Homes

A property which is no one's sole or main residence, but which is furnished and in respect of which, during any period of 12 months, the person who is liable to pay the Council Tax that is chargeable can produce evidence to establish that it is lived in other than as a sole or main residence for at least 25 days during that period.

### Recently purchased second homes undergoing repairs or alterations

A grace-period may apply where a property has been purchased by a new owner within the past six months or so, and renovations or repairs are being undertaken. The Scottish Government have indicated that guidance will follow to clarify the circumstances in which the grace period will apply. Details will be published on our website when the guidance becomes available.

## 200% Charge Long term empty properties

You may be entitled to a 10% discount for 12 months from the date the property was last occupied. Once a property has been unoccupied for over 12 months, you may be entitled to 10% discount for a further 12 months only if the property meets the conditions for being actively marketed for sale or let.

The discount you are entitled to depends on:

- How long the property is empty
- Whether your property is actively being marketed for sale or let
- A previous owner or occupier's use of the property

After 2 years, you will not be entitled to a further discount.

The Highland Council has made the decision to increase the council tax charge for long term empty properties to 200%. This change came into effect from 1<sup>st</sup> April 2015 and has been introduced to encourage owners to bring empty properties back into use.

Water and wastewater charges on your property will remain unaffected by the increased charge.

The Highland Council has employed an Empty Homes Officer. The Empty Homes Officer can provide free advice and assistance to help bring properties back into use. If you would like assistance from the Empty Homes Officer please contact: [dawn.meston@highland.gov.uk](mailto:dawn.meston@highland.gov.uk)

## More reductions, discounts and exemptions

The list in this factsheet is not exhaustive, for more information please visit our website at:

[www.highland.gov.uk/counciltax](http://www.highland.gov.uk/counciltax)

Our Customer Service Centre will also be able to provide advice and assistance.

Contact them on: **01349 886606**

## Help us to help you

Pay your Council Tax and Water Services charges by direct debit. Complete an online form at:  
**[www.highland.gov.uk/counciltax](http://www.highland.gov.uk/counciltax)** or phone us today on **0800 393 811**

Remember to have  
your bank account  
number, sort code and  
details of the account  
holders ready.



94,651 customers in  
the Highlands already  
pay Council Tax by  
Direct Debit.

We hold an Equalities Register of people who have particular needs e.g. visual impairment. To have your name added to this Register or to request this fact sheet and further information/application forms regarding Council Tax and Housing Benefit in an alternative format e.g. Large print, braille, audio or suitable language, please contact us.



**[www.highland.gov.uk](http://www.highland.gov.uk)**



**[Operations.Team@highland.gov.uk](mailto:Operations.Team@highland.gov.uk)**



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