

# COUNCIL TAX EXEMPTIONS

Some dwellings are exempt from Council Tax and the following list is a simplified guide. There is more information about each type of exemption in [The Council Tax \(Exempt Dwellings\) \(England\) \(Order\) 1992](#) and its subsequent amendments.

**Class B** – Unoccupied dwellings owned by charities (up to six months exemption)

**Class D** – Dwellings left unoccupied by a person detained in a prison, a hospital, or other place of detention.

**Class E** – Dwellings left unoccupied by a person living in a hospital or care home

**Class F** – Dwellings left unoccupied following the death of the person liable to pay council tax

**Class G** – Dwellings left unoccupied because occupation is prohibited by law

**Class H** – Unoccupied dwellings held for a minister of religion

**Class I** – Dwellings left unoccupied by a person needing personal care

**Class J** – Dwellings left unoccupied by a person providing personal care

**Class K** – Dwellings left unoccupied by a student (or by students)

**Class L** – Unoccupied dwelling repossessed by the mortgagee

**Class M** – Dwellings which are halls of residence for students

**Class N** – Dwellings occupied only by students, by school or college leavers, or by certain spouses or dependants of students

**Class O** – Dwellings which are armed forces accommodation owned by the Secretary of State for Defence

**Class P** – Dwellings where a liable person is a member of visiting forces, or is a dependent of a member of visiting forces

**Class Q** - Unoccupied dwellings where a trustee in bankruptcy is liable to pay the council tax

**Class R** – Empty caravan pitches or boat moorings

**Class S** – Dwellings occupied only by persons under 18

**Class T** – Unoccupied annexes to an occupied dwelling

**Class U** – Dwellings occupied only by the severely mentally impaired

**Class V** – Dwellings which are the main residence of a person with diplomatic privilege or immunity

**Class W** – Occupied annexes