



**NORTH AYRSHIRE  
COUNCIL**

## **Explanatory Note for Council Tax Discount for Overseas Resident Currently Living in North Ayrshire**

The persons normally liable to pay the Council Tax and Water Service Charges are the resident owners or tenants of a property – those who have their sole or main residence there.

A property may be subject to a 10% discount when it is no ones sole or main residence. This may apply when a person normally resident abroad is living in North Ayrshire away from where they have sole or main residence abroad.

To be held liable for Council Tax a person has to be resident in a dwelling. Statute defines “residence” as “occupation by an individual who has attained the age of 18 and has his sole or main residence in the dwelling”. To qualify for a 10% discount the Council has to establish that your current residence is not your sole or main residence.

The three important principles of sole or main residence are: -

- Residence implies a degree of permanence.
- Temporary presence at an address doesn't necessarily establish residence
- Temporary absence does not deprive a person of residence.

The fact that a person works away from home for short or long periods does not automatically deprive a person of residence. The reasons why a person works away from home and the circumstances of their employment differ, so each case needs to be judged on its own merits. Applying for a discount implies you still hold an interest in the property. The extent and nature of this interest needs to be established.

To apply for a reduction, please provide the information requested overleaf, sign the declaration and return the form to the address shown below, together with supporting evidence.

If you qualify for a reduction, we will send you a replacement council tax bill showing the reduced sum due. If the claim is unsuccessful or we require further information we will telephone or write to you.

### **Review of the Discount**

The discount will continue providing the qualifying criteria are being met. However, North Ayrshire Council will conduct a review of the circumstances by contacting you by telephone or email. If at any time you believe the reduction no longer applies then you must contact the Council immediately.

**Council Tax Reduction  
Overseas Resident Currently Living in North Ayrshire**

**SOLE**

**Do you need Help with this Form?**

If you have any questions regarding this application please telephone **0845 603 0592** from 08.30am to 05.30pm Monday to Friday. You can also visit the public enquiry desk on the ground floor, Cunninghame House, Irvine from 09.00am to 04.45pm Monday and Tuesday, 10.15am to 04.45pm on Wednesday, 09.00am and 04.45 on Thursday and 09.00am to 04.30pm on a Friday or use the Contact Us facility on the Council's web site.

**What do you think?**

We value the opinions of our customers. This form has been designed to be in plain, jargon free language however, if you find any of the sections difficult to understand or complete please let us know by completing the suggestion box at the end of the form.

**Council Tax Reduction  
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**SOLE**

- > **Please supply the following telephone numbers in case we need to contact you regarding this application.**

Daytime Telephone No.	
Evening Telephone No.	

- > **To be completed by the person liable for Council Tax**

Council Tax Reference No.	
Name of Applicant	
Address of Property in North Ayrshire	
Address for Correspondence (if different from above)	

**Council Tax Reduction  
Overseas Resident Currently Living in North Ayrshire**

**SOLE**

**> Please answer the following questions in relation to your North Ayrshire address**

Does your employer provide your present accommodation?	YES <input type="checkbox"/> NO <input type="checkbox"/> (please tick)
Is your stay entirely work related? If NO, please provide details	YES <input type="checkbox"/> NO <input type="checkbox"/> (please tick)
How long is your contract of employment?	
How long have you resided at this address?	
Which type of Visa do you hold?	<input type="checkbox"/> Conditional on Employment <input type="checkbox"/> Open      (please tick) <input type="checkbox"/> No Visa Held
Are you paying Tax?	<input type="checkbox"/> Income <input type="checkbox"/> Property      (please tick) <input type="checkbox"/> No Tax Paid
Is your partner / spouse / children living with you? If NO, please provide details of their current address.   If No, do they intend to move to this country at some point to reside with you?	YES <input type="checkbox"/> NO <input type="checkbox"/> (please tick)    YES <input type="checkbox"/> NO <input type="checkbox"/> (please tick)

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**SOLE**

**> Please answer the following questions in relation to your overseas address**

Overseas Address	
What is the nature of your interest in the property?	<input type="checkbox"/> Owner <input type="checkbox"/> Tenant <input type="checkbox"/> Private Tenant <input type="checkbox"/> Other <span style="float: right;">(please tick)</span>
Do you intend to sell or give up the tenancy? If YES, please supply the date If NO, please supply the reasons	YES <input type="checkbox"/> NO <input type="checkbox"/> (please tick)
Do you intend to return to the dwelling on a permanent basis?	YES <input type="checkbox"/> NO <input type="checkbox"/> (please tick)
Do you return to the property while on holiday?	YES <input type="checkbox"/> NO <input type="checkbox"/> (please tick)
When did you last return to the property?	

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**Documentary Evidence**

Please attach in support of this application the following documentary evidence –

- A copy of your Contract of Employment
- A copy of your Residency Permit for your home country
- A copy of the appropriate documentation to confirm which taxes you are paying in your home country.

**Declaration**

I declare that the information I have given in this form is correct and complete and I agree to notify you immediately of any changes that might affect my council tax.

I understand that if I give information that is incorrect or incomplete you may take action against me that may result in a penalty of £50 or £200. You may check the information with other sources as allowed by the law.

I understand that any information I have provided will be used in the administration of my council tax account. You may give information to other parties if the law allows this.

Signature of liable person	
Date	

**Council Tax Reduction  
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**SOLE**

**What do you think?**

<p>Was the form easy to complete?</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If you answered No please give details:</p>
<p>Was the form easy to understand?</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If you answered No please give details:</p>
<p>Was there any information not included on the form which you would like to see included?</p>	
<p>Do you have any suggestions on how the form could be improved?</p>	