

Class	Exemption Description
B	An <i>unoccupied property</i> (but can still be furnished), owned by a <i>Charity</i> and last occupied for the Charities' purposes. This exemption can apply for up to 6 months.
D	An <i>unoccupied dwelling</i> left empty by <i>people in prison</i> (except for non-payment of a fine or Council Tax). The property must have been their main home immediately before they went into prison
E	An <i>unoccupied dwelling</i> (but can still be furnished), last occupied by people who have moved to receive personal care, whether in a hospital or home. They must have been away for this reason since they left.
F	An unoccupied dwelling (but can still be furnished) which has been unoccupied since the date of death and the property forms part of the estate of a person who has died. The exemption can be applicable for up to 6 months after the grant of probate or letters of administration. However, this exemption is unlikely to apply if the property is jointly owned.
G	Dwellings whose occupation is <i>forbidden by law</i> , or which are kept unoccupied because of impending compulsory purchase
H	<i>Vacant properties</i> that are awaiting occupation by <i>ministers of religion</i> , from where they will perform their duties
I	An <i>unoccupied dwelling</i> (but can still be furnished) because the person who last lived there now lives elsewhere to receive care because of old age, disability, illness, alcohol or drug dependence, or mental disorder. This covers people who are NOT in hospitals or residential homes.
J	An <i>unoccupied dwelling</i> (but can still be furnished) by people who have moved to provide personal care to another person because of their old age, disability, illness, alcohol or drug dependence, or mental disorder. They must have been away for this reason since they left.
K	An <i>unoccupied dwelling</i> (but can still be furnished), where the owner is a student elsewhere, who last occupied the property as their main home.
L	An <i>unoccupied dwelling</i> (but can still be furnished), and a mortgagee has possession. Legal possession must have been obtained by the mortgagee through the courts.
M	<i>Student halls of residence</i> . A hall of residence provided predominantly for accommodating students, which is owned or managed by an educational establishment or charitable body, or which is the subject of an agreement allowing an educational establishment or body to nominate the majority of the occupiers.
N	A dwelling wholly <i>occupied by students</i> . This exemption can also apply if a property is occupied wholly by a combination of students, people who are <i>severely mentally impaired</i> , or <i>school leavers</i> . This also applies during vacations if the student(s) are the liable person(s) and the property was previously used or is intended to be used as her/her/their term-time accommodation.

O	<i>Armed Forces accommodation.</i> A dwelling owned by the Ministry of Defence for Armed Forces accommodation.
P	<i>Properties occupied by a member of a visiting force.</i> A dwelling where at least 1 person who would be liable is a member of a visiting force.
Q	<i>Vacant and trustee in bankruptcy.</i> An <i>unoccupied dwelling</i> (but can still be furnished) where the person who would be liable is a trustee in bankruptcy.
R	<i>Unused pitch or mooring.</i> A caravan pitch or boat mooring not occupied by a caravan or boat.
S	All occupiers are <i>under 18 years of age.</i> A dwelling occupied only by a person/persons aged under 18
T	<i>Unoccupied annex.</i> An <i>unoccupied dwelling</i> which is part or another dwelling and cannot be let separately without a breach of planning restrictions. (Planning legislation stipulates that, in order to be let, a property must have its own entry/exit without passing through another property)
U	All occupiers are <i>severely mentally impaired.</i> A dwelling <i>occupied</i> only by a person or persons who are severely mentally impaired, i.e. he/she suffers, for whatever reason, from severe impairment of intelligence and social functioning which appears to be permanent. This includes people with Alzheimer's Disease and similar illnesses. The person must be certified as severely mentally impaired by a registered medical practitioner and in receipt of a 'qualifying benefit'
V	Occupiers who have <i>diplomatic immunity.</i> A dwelling where at least 1 person who would be liable is a foreign diplomat.
W	<i>Granny annex.</i> A dwelling which is part of another dwelling and is <i>occupied</i> by a person who is either aged 65 or over, or severely mentally impaired, or substantially permanently disabled and who is a dependent relative of the occupier of the other part of the dwelling