

Council Tax Empty & Second Homes Premium Exceptions

The government has made regulations to provide exceptions to both long-term empty and second home premiums which take effect from 1 April 2025. These exceptions are mandatory, and councils must apply them.

The regulations prescribe 9 classes of dwellings which are excluded from the council tax premiums. Classes E, F, G, H and I apply to both long-term empty homes and second homes. Class M only applies to long-term empty homes. Classes J, K and L only apply to second homes.

The classes of dwelling are outlined in the table below and are detailed further in the MHCLG [guidance](#). These exceptions only exclude these dwellings from premiums, these do not affect the standard rate of council tax they may be liable for. Exceptions may apply in succession where the dwelling meets the necessary criteria.

| Classes of Dwellings | Application | Definition |
|----------------------|--|---|
| Class E | Long-term empty homes and second homes | Dwelling which is or would be someone's sole or main residence if they were not residing in job-related armed forces accommodation |
| Class F | Long-term empty homes and second homes | Annexes forming part of, or being treated as part of, the main dwelling |
| Class G | Long-term empty homes and second homes | Dwellings being actively marketed for sale (12 months limit) |
| Class H | Long-term empty homes and second homes | Dwellings being actively marketed for let (12 months limit) |
| Class I | Long-term empty homes and second homes | Unoccupied dwellings which fell within exempt Class F and where probate has recently been granted (12 months from grant of probate/letters of administration) |

| Classes of Dwellings | Application | Definition |
|-----------------------------|---------------------------|---|
| Class J | Second homes only | Job-related dwellings |
| Class K | Second homes only | Occupied caravan pitches and boat moorings. |
| Class L | Second homes only | Seasonal homes where year-round, permanent occupation is prohibited, specified for use as holiday accommodation or planning condition preventing occupancy for more than 28 days continuously |
| Class M | Long-term empty home only | Empty dwellings requiring or undergoing major repairs or structural alterations (12 months limit) |