



# City of Westminster

## COUNCIL TAX

Notice is hereby given in accordance with section 11A of the Local Government Finance Act 1992, and section 75 of the Local Government Act 2003, that Westminster City Council, on 24 January 2024, determined that the level of Council Tax discounts for the year ending 31 March 2025 have been set as below:

- Empty properties receive a discount of zero percent (0%), however, there are reasons why an empty property could be exempt from Council Tax, please visit our website for full details: [www.westminster.gov.uk/council-tax/apply-council-tax-discounts-and-exemptions/empty-property-exemptions](http://www.westminster.gov.uk/council-tax/apply-council-tax-discounts-and-exemptions/empty-property-exemptions)
- A long-term empty property premium is set at the maximum rate in accordance with legislation:
  - 1-5 Years 100% Premium
  - 5-10 Years 200% Premium
  - 10 Years + 300% Premium
- Furnished properties that are not used as a main residence (second homes) will receive a discount of zero percent (0%).
- From 1 April 2025 furnished properties that are not used as a main residence (second homes) will be subject to a second home premium of 100%.

The exceptions to this are: -

Second homes will be eligible to a 50% council tax discount in the following situations:

- The council taxpayer is required to live elsewhere in job-related accommodation because of the terms and conditions of their employment, for example a caretaker, minister of religion or a member of the armed services. Second homes that are occupied because they are convenient for work are not included in this category.
- The second home is a pitch occupied by a caravan or a mooring occupied by a boat.

If you wish to make a claim that you are entitled to a 50% discount on your second home in Westminster please write to the address shown on your bill and the Council will send you a claim form or apply online at [www.westminster.gov.uk/counciltax](http://www.westminster.gov.uk/counciltax)

At the meeting on 24 January 2024 the Council also agreed a localised Council Tax Support scheme. Further details of the scheme are available at [www.westminster.gov.uk/benefits](http://www.westminster.gov.uk/benefits)

**If you make a claim for any discount you will still have to pay the amount as demanded, until such time as a decision on your claim is made.**

Executive Director of Finance & Resources  
64 Victoria Street, London SW1E 6QP  
25 January 2024

**CITY OF WESTMINSTER**