

Caravans

Please consider the following examples illustrating the circumstances under which there is, or is not, a liability to pay council tax:

1. Mr and Mrs A bought their mobile home five years ago. At first they used the mobile home at weekends and holiday times only. Two years ago they sold their home, and since then have resided in their mobile home during the 8 month period their site is open for, only occasionally staying away whilst they visit friends and relatives, or go on holiday. They have no legal interest in any other property. During the four month period the site is closed they stay at their son's address part of the time, and take an extended winter break in Spain where they usually rent a flat. As their sites rules prohibit the delivery of post to their mobile home they have had all their post sent to their sons address.

Mr and Mrs A are liable to pay council tax, and should have registered themselves to do so from the date they sold their permanent address elsewhere.

2. Mr and Mrs B stay in their mobile home throughout the period the site is open. They also own an apartment elsewhere that isn't occupied on a permanent basis by anyone else. They stay at their apartment for a few weeks each winter whilst the site their mobile home is on is closed.

As Mr and Mrs B own another property that they reside at, they are not liable to pay council tax in respect of their mobile home.

3. Mr and Mrs C still own their old address elsewhere, but have rented it out, and live in their mobile home.

As they have rented out their other address Mr and Mrs C are liable to pay council tax in respect of their mobile home. This is because they cannot live in their other property.

4. Mr and Mrs D reside in their mobile home all-year round. The site rules prohibit the delivery of post to the site. The site owner has also warned Mr and Mrs D that they will be asked to leave the site if they are found to be paying council tax, and has asked them to provide an alternative residential address. As they do not have an alternative address Mr and Mrs D have made an arrangement with their son that their post is sent to his address, and that the council tax for his address is put in their name (though their son still pays it) so to all intents and purposes it appears that they reside there.

Mr and Mrs D are liable to pay council tax in respect of their mobile home. In registering to pay council tax in respect of an address they have no legal interest in and do not reside at, they are intentionally evading registration for council tax.

5. During the period the site is open Mr and Mrs E reside in a mobile home bought for them by their daughter, who lives half a mile from the site. On the odd occasion whilst the site is open they stay at their daughter's address, but the rest of the time they live in their mobile home. During the period the site closes they move back into their daughters address, returning to their mobile home when the site opens again.

Mr and Mrs E are liable to pay council tax during the period the site is open for. They are entitled to an exemption from payment during the period it is closed.

6. Mr F stays in his mobile home during weekends and holiday periods, but works away during the week. Because of the distance he has to travel to work he stays in hotels and guest houses during that time. He does not own any other dwelling elsewhere.

Mr F is liable to pay council tax. As a single adult living in his mobile home he is entitled to a 25% single person reduction to the amount of council tax he has to pay.