

## Caravan Occupancy Examples

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

### **Example 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 4-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 son's 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.**

**Mr. and Mrs. A are also in breach of the planning regulations and Site Licence Conditions and may be subject to formal enforcement action by the Caravan Licensing and Enforcement Team. This is because the site is a holiday only site and they cannot live on a holiday site (even if they are required to pay Council Tax during your occupancy).**

**A full list of Caravan Sites where you can live permanently (because planning permission is approved by the LPA for permanent residential use), can be found on the ELDC 'Residential Park Home Sites' webpage. If the Caravan Site where you live or are proposing to live IS NOT SPECIFIED on that list this means you cannot live there, and it is a holiday site only.**

**Any queries you may have regarding the above information or about your caravan or proposed caravan, please contact the Caravan Licensing and Enforcement Team. Their contact details can be found on the 'Residential Park Home Sites' webpage.**

### **Example 2**

Mr. and Mrs. B stay in their mobile home throughout most of 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 sometimes during the caravan site opening period and during the weeks when the Caravan Site must close for winter.

**As Mr. and Mrs. B own another property that they reside at and should pay council tax, so they are not liable to pay council tax in respect of their mobile home. Mr. and Mrs. B will also not be in breach of any planning regulations or Site Licence Conditions because they have a sole/main residence elsewhere to live when they are not occupying their mobile home.**

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### **Example 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.**

**Mr. and Mrs. C are also in breach of the planning regulations and Site Licence Conditions and may be subject to formal enforcement action by the Caravan Licensing and Enforcement Team. This is because the site is a holiday only site and you cannot live on a holiday site (even if you are required to pay Council Tax during your occupancy).**

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### **Example 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 arranged 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.**

**Mr. and Mrs. D are also in breach of the planning regulations and Site Licence Conditions and may be subject to formal enforcement action by the Caravan Licensing and Enforcement Team. This is because the site is a holiday only site and they cannot live on a holiday site (even when they are required to pay council tax during your occupancy). The address provided to the site owner as their residential address is false to intentionally evade being in breach of planning regulations and Site Licence Conditions.**

**A full list of Caravan Sites where you can live permanently (because planning permission is approved by the LPA for permanent residential use), can be found on the ELDC 'Residential Park Home Sites' webpage. If the Caravan Site where you live or are proposing to live IS NOT SPECIFIED on that list this means you cannot live there, and it is a holiday site only.**

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### **Example 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 daughter's 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.**

**Mr. and Mrs. E are also in breach of the planning regulations and Site Licence Conditions and may be subject to formal enforcement action by the Caravan Licensing and Enforcement Team. This is because they do not have a sole/main residence elsewhere where they live permanently; the site is a holiday only site. They cannot live on a holiday site (even when they are required to pay Council Tax during your occupancy). The address provided as their daughter's address is not where they live at their daughters as their sole/main address; they only occasionally stay and when the site is closed. The daughters address as their residential address is false to evade being in breach of planning regulations and Site Licence Conditions.**

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### **Example 6**

Mr. F stays in his mobile home during weekends and holiday periods but works away during the week. Because of the distance he must 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 must pay.**

**Mr. F is in breach of the planning regulations and Site Licence Conditions and may be subject to formal enforcement action by the**

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**Caravan Licensing and Enforcement Team. This is because he is using the mobile home to live permanently and does not have a sole/main address elsewhere. The site is a holiday only site and he cannot live on a holiday site (even when they are required to pay Council Tax during your occupancy). Mr. F should have a sole/main address where he lives permanently which cannot be his mobile home.**

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**Any queries you may have regarding the above information or about your caravan or proposed caravan, please contact the Caravan Licensing and Enforcement Team. Their contact details can be found on the 'Residential Park Home Sites' webpage.**