

### Council Tax Leaflet in Chinese

#### What is council tax?

什么是議會稅?

Council tax is a system of local taxation collected by local authorities. It is a tax on domestic property. Generally, the bigger the property is, the more tax will be charged. Some property will be exempt from council tax.

議會稅是一?由?地政府征收的地方稅務制度。它是一种國家房產稅。一般說?,房產越大征稅越多。有些房產可以免除議會稅。

# Who has to pay council tax?

Usually one person, called the liable person must pay council tax. Nobody under the age of 18 can be a liable person. Any a man and woman living together as husband and wife will both be liable, even if there is only one name on the bill.

# 誰應繳納議會稅?

通常有義務的人必?繳納議會稅。不滿18歲的不能稱為義務人。任何如夫妻般同居的男女都是義務人即使?單上只有登記一?名子。

### How much is the council tax?

Each year, every local authority sets a rate of council tax for each valuation band. They will contact you to advise you of the amount.

# 議會稅是多少?

每年,每??地政府都會為每一?估价組?設定議會稅等級。他們將會聯系你并告知你納稅金額。

# Council tax benefit and second adult rebate

A person who is liable to pay council tax may be able to claim council tax benefit. The amount of benefit they get will depend on their income and capital.

# 議會稅福利及第二?成年人折扣

一?有義務繳納議會稅的人也許能夠申請議會稅福利。福利的金額將以他們的收入及資產情??決定。



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If you have someone living with you who is not liable to pay the council tax, you may be able to claim a benefit called a 'second adult rebate'. You will not be able to claim a second adult rebate as well as council tax benefit, so if you are entitled to both, you will receive whichever is the higher.

如果和你一起同住的人沒有義務繳納議會稅,你可以申請一?叫作°·第二?成年人折扣°?的福利。

你不能在申請議會稅福利的同時申請第二?成年人折扣,所以?你有資格?得兩种福利時, 你只能領取較高的一項。

# How to pay council tax

Council tax bills should be sent out in April each year. You may pay by 10 monthly installments. Local authorities may accept weekly or fortnightly payments. Some may also offer a reduction in the total bill if it is paid all at once, at the beginning of the year, however this is solely at the discretion of the individual local authority.

# 如何繳納議會稅

議會稅單應該在每年四月份寄出。你可以十?月分期付完。?地政府可以接受每周或每兩周一次的付款。

有些情?下如果能在年頭一次付清此稅的話將可以減一些稅,?然這將由?別?地政府決定 。