

There are some categories of people who are not taken into consideration when working out the Council Tax to be paid.

In some cases a property or person is exempt from paying any Council Tax whatsoever. This guide is to help explain how these rules apply to students and the property occupied by them.

## Who are students?

There are three main categories of students for Council Tax purposes:

### A) FOREIGN LANGUAGE ASSISTANTS

### B) STUDENTS ON FULL-TIME COLLEGE/UNIVERSITY COURSES

### C) STUDENTS UNDER 20 YEARS OLD IN FURTHER EDUCATION

#### A Foreign language assistants

Foreign language assistants must be registered with the Central Bureau for Educational Visits and Exchanges and be appointed as a Foreign Language Assistant at a School or some other educational establishment in Great Britain.

#### B Full time students

To qualify as a full-time student you must be enrolled with one of the following establishments:

- a university
- a theological college
- some other institution which only or mainly provides courses of further or higher education

Also -

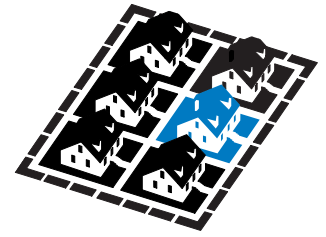
- the course must last for at least an academic year or calendar year;
- you must be required to attend college for at least 24 weeks in that academic or calendar year;
- you must be required to study for at least 21 hours each week.

If you are expected to undertake work experience as part of your course, the total of the work experience must not exceed 50% of the course as a whole (except if you are a student teacher).

#### C Students under 20 years old

If you are under 20 years old but are not undertaking a 'full time' course as explained above, you may still qualify as a student for Council Tax purposes if:

- you are required to study for more than 12 hours per week
- the course lasts for at least 3 months
- the course is not 'higher education'
- you are normally expected to attend college between 8.00am and 5.30pm



(further education is anything suitable for people over school leaving age, and higher education is of a standard higher than 'A' level or BTEC National Diploma).

## Are there any 'students' not treated as such for Council Tax?

If you are studying on a part time course, e.g. evening classes, it is unlikely that you will be treated as a student; neither will students studying by correspondence courses or by open learning (e.g. Open University).

Similarly, if you are studying on 'block release' in conjunction with your employment, you are not a student for Council Tax purposes.

It is unlikely that the many foreign students studying commerce and business studies in conjunction with English at the many language schools in Bournemouth will be regarded as 'students' for Council Tax purposes. Normally English Language Schools do not have academic years and so the courses do not last long enough to be counted. However, you may not be treated as resident in this country and if you have to pay any Council Tax it will be at a reduced amount.

## Some problem areas...

Students often say they are 'exempt' from the Council Tax but this is not strictly true. If a property is occupied only by students then the property is exempt. In all other cases, students are disregarded only when counting up the number of adults resident in order to calculate the amount of Council Tax to be charged. For example, if all but one resident is a student, a 75% Council Tax will be payable. **If there are still two people resident who are not students, the full Council Tax is due.** This is worth bearing in mind when a former student stays on at a 'student house'.

Those who are not students and on a low income may apply for Council Tax Benefit. The claim must be on one of the **Council's** Benefit Application Forms (even if a DSS form has been completed) and up to **100%** benefit may be allowable. However, where there is something to pay, even though the students may be 'disregarded', they will still be jointly liable for payment.

Being jointly liable does not mean that you are responsible for paying only a 'share' of the Council Tax. If you are jointly liable, the Council can require one or all residents to pay the whole of the outstanding balance. **It is up to the occupiers themselves to sort out individual contributions and ensure that the full amount is paid promptly.**

It is advisable to resolve 'who pays what' at the outset, and to ensure that monthly instalments are met in full, because remaining sole resident students can be held liable for former colleagues' 'share' of their joint Council Tax bill.

You may have been informed that your Council Tax is included in with your rent. **If you are a tenant or**

**joint tenant for the whole of your flat or house, you are the liable person for Council Tax. However, if you live in a bedsit type of property or if you pay rent for only part of a property and share communal facilities, the landlord would normally remain responsible for payment.**

Misunderstandings often arise regarding Council Tax-inclusive rentals.

## Queries...

If you need any help or advice, please do not hesitate to contact the staff in the Council Tax section - they would prefer you sorted out any problems sooner rather than later. **Either telephone the Council Tax Office on 01730 266551 or e-mail us at [revenues@easthants.gov.uk](mailto:revenues@easthants.gov.uk)**

## Completing the application...

Please write clearly in BLOCK letters.

If you need to apply for 2 students, please ask for another form. **Please enclose your student certificate, which is available from your college or university. I am unable to grant the disregard unless it is provided. This confirms the start and end of your course and is the only acceptable document.**

Send the completed application to  
**East Hampshire District Council  
The Council Tax Office  
Penns Place, Petersfield  
Hampshire. GU31 4EX**



# APPLICATION FOR **discounts/exemptions**

## FROM COUNCIL TAX - STUDENTS/STUDENT OCCUPIED PROPERTIES

Please make sure your address and reference number (if known) are clearly written

### Person for whom discount/exemption is claimed

1 Council Tax ref (if known)

2 Name:

4 Date of birth:

3 Address:

Postcode:

5 Name & address of College or University:

6 Date course started:

7 Date course expected to end:

8 Name of course:

9 Hours of daytime attendance (excluding meal breaks):

10 Number of weeks required to attend College/University:

11 Your usual or 'home' address when not studying:

Postcode:

### Property information

12 How many adults live at your address:

13 Do you own or rent the property?

Own

Rent

14 If you rent the property, in whose name is the tenancy:

15 Is the tenancy in joint names or do you all have separate agreements? Joint

Seperate

16 What is the owner's name and address?:

17 What is his agent's name and address?:

18 When is your tenancy expected to end?:

### Additional information, your comments and declaration

- I confirm that the information given is correct to the best of my knowledge.
- I understand that the Council may make enquiries to verify the information given.
- I understand that I must notify the Council immediately of any changes to circumstances.

Signed:

date:

Name (capitals please)

Could you let us have your daytime telephone number in case we need to contact you?

**IMPORTANT - HAVE YOU ENCLOSED YOUR STUDENT CERTIFICATE?**

[Data Protection - The Council acknowledges its obligations under the 1984 Act. Information may sometimes be passed to other local bodies.]