

Students and council tax.

While students may be exempt from paying council tax, they can still be liable for council tax charges.

It is important to understand that students are not always **exempt** from liability to pay council tax, just because they are students. The normal rules for determining who is responsible, still apply to students, as they do to everyone else.

Students (and others) may be **disregarded** when council tax is calculated. Council tax rules show that the following people are defined as “students” for the purpose of being “disregarded” for council tax.

1. A full time student is a person who is undertaking a course of study:

- At a university or college or other prescribed educational establishment, lasting one academic year
- That lasts for at least 24 weeks in that academic year
- Involving **at least** 21 hours of study per week during term-time, while the student is undertaking the course.

2. A foreign language student is a person who is:

- Registered with the Central Bureau for Educational Visits and Exchanges, as a foreign language assistant, and
- Is appointed as a foreign language assistant at a school or other educational institute in the United Kingdom.

3. Student Nurses are people who are:

- Undertaking a course at a college of nursing and midwifery or college of health and if successful would lead to their first inclusion on the register maintained under section 10 of the Nurses Midwives and Health Visitors Act 1979.

4. Students undertaking qualifying courses are people who are under the age of 20:

- Who left a “qualifying course” after the 30 April in any year, and can be disregarded up to 31 October in that same year.
- Are considered to have been the same as a “full time student”.
- Are considered to have been the same as a “foreign language student”.
- Are not on a full time course but are on a “qualifying course” which is one that lasts for at least 3 calendar months and is not a course of higher education. At least 12 hours per week should be spent on the relevant activities of the course and be conducted between 8:00am and 5:30pm.

Job-related training, which relates to a person’s employment (unless as an apprentice or youth trainee)

5. Apprentices are people who are:

- Learning a trade, business or profession and:
- Undertaking a National Council for Vocational Qualifications training course
- Are not earning over £195 per week

6. Youth trainees are people who are:

- Under 25
- Studying for qualifications under the Employment and Training Act 1973
- Are on a training scheme approved under section 28 of the Social Security Contributions and Benefits Act 1992.

If all the residents of the household are disregarded because they are students, they will be entitled to a full council tax exemption.

If the both students and non-students live in a property, there can still be reductions in the council tax payable.

This will depend on the number of non-students living in the household. If there is one non-student who does not fall into another disregard category, a 25% discount can apply.

If there are two or more people who are not students and who do not fall into another disregard category, no discount is awarded, ***and the full amount of council tax is payable.***

In such cases, the non-student members of the household will be responsible to pay the council tax.

Students and their landlords

The people liable for the council tax are responsible for providing the proof of student status. If students are liable, then they are responsible for providing the proof of being a student.

If landlords are liable, and they want to claim an exemption or discount because students live in their property, they should tell us:

- The names of all the student occupiers
- The dates these students moved in.

The landlords should send this information together with the student certificates (which the students can get their from schools, colleges or universities) or provide enrolment details and a receipted invoice for the course fees paid for any online, distance learning, or course being undertaken in an European Union member state country.

How do I prove that I am a student and apply for a discount or exemption?

When you find a property to move into, please help us to help you by immediately completing and returning the student claim form below and submit it together with:

- Your student certificate or
- Enrolment details which should confirm acceptance on the course
- A receipted invoice for the course fees paid for any online, distance learning, or course being undertaken in a member state country straight away.

Student Council tax discount or exemption claim form

Property address:				
Please tick, which applies to you or your family. The property my household lives in is:				
Tenanted <input type="checkbox"/> Owned <input type="checkbox"/>				
Name and address of landlord or agent (if tenanted):				
In the space below write the names of all the adults (18 years and over) who occupy the property including students and non-students.				
Name Date Moved In.				
Tenancy start date: Tenancy end date:				
Or if owned, the date property was purchased:				
Name of student occupier	Name and address of course administrator of college, school, university, distance learning or online educational provider in the UK or in a member state country of the EU	Course start date	Course end date	Hours expected to spend undertaking study each week

Please note: We will check the circumstances surrounding occupation by using other sources of information and/or by writing to the educational establishments to check attendance. False claims may lead to a penalty or prosecution under the Theft Act 1968

Declaration: I declare that, to the best of my knowledge, the information given on this form is true and complete.

Name of claimant: _____

Telephone number: _____ Email address _____

Signature: _____

DATA PROTECTION STATEMENT

Your personal information will be held and used in accordance with the requirements of the Data Protection Act 1998. We have a duty to protect the public funds we administer and may use the information you provide for the prevention and detection of fraud. **We may check the position surrounding occupation by using other sources. False claims may lead to a penalty or prosecution under the Theft Act 1968.** We may also share this information with other bodies responsible for auditing or administering public funds for these purposes.

For more information, go to <http://www.merton.gov.uk/legal/nfi-fdp.htm> or contact the Data Protection Officer, by email: data.protection@merton.gov.uk or by 'phone 020 8545 4182.

Information is also available from the Audit Commission
<http://www.auditcommission.gov.uk/nfi/fpindex.asp>