

Students and Council Tax.

One of the most important things to do when you start your course is inform the Council Tax Office that you are now a student. You need to tell the Council when you move in and out of an address as this will help the Council to work out if you have to pay the Council Tax.

What is Council Tax?

Council Tax is local taxation on domestic property paid to the council to help pay for the services they provide. The amount of charge depends on:

- The number of people in the property;
- The personal circumstances of the residents;
- The value of the property:

Do students have to pay Council Tax?

- Full-time students living in a property where all the residents are full-time students are exempt – but you will need to ensure that the Council receive an exemption certificate from all the residents confirming your status before this exemption can be confirmed.
- Full-time students living with non-students (or part-time students) and who rent or own a property jointly are, **from 1st April 2004**, exempt from any council tax liability, however, they are jointly liable with non-students (or part-time students) for any period before that date. You will need to ensure that the Council receive an exemption certificate from each student confirming your status. The non-students (or part-time students) will be made liable for the Council Tax and a 25% Council Tax Discount will be applied if there is only one non-student (or part-time student) resident in the property.
- Non-UK partners of full-time students, who are not able to work or claim benefits due to the terms of their leave to enter or remain in the UK, are also not liable for Council Tax. You will need to provide proof of this status to the Council. Your partner's passport will confirm this.
- If the Owner of the property is a student and a non-student is also resident (e.g. a lodger), the student remains solely liable for the Council Tax, as they are higher in the Council Tax hierarchy of legal interest. If the lodger is claiming Housing Benefit, Council Tax Benefit cannot be granted, as the lodger is not the liable person.

Not all students are able to have Council Tax Student Status. You need to be on a full-time course of education which lasts for at least one academic year, or one calendar year if your college does not operate an academic year. You have to attend your college/university for at least 21 hours each week and for at least 24 weeks in that year. Courses will not count if they last for less than one academic year, or for less than a calendar year if your college does not follow an academic year programme.

How do I get an exemption certificate?

You will need to supply Brighton & Hove City Council with a certificate from your school, college or university to prove that you are a full-time student. Your college is obliged to provide this. Please note that a letter from your tutor or your NUS membership card will not be accepted.

If you study at Brighton University, Sussex University, Brighton Institute of Modern Music, Brighton & Sussex Medical School or Chichester University your details may have already been given to Brighton & Hove City Council. You will need to supply your student registration number to the Council Tax Office so that we can verify your details. Please see "How do I contact the Council Tax Office?"

If you are a student at any other school, college or university you will need to provide a Student Certificate from your college/university to give to the council as proof of your studies. Please contact your college office for more information. We will let you know if we need additional information.

What has to be shown on my Council Tax Student Certificate?

The certificate needs to show

- your full name,
- your date of birth if you are under 20 year of age,
- that the course is either part-time or full-time and the hours required each week
- the start date of your course,
- the day you are expected to finish your course

How do I contact the Council Tax Office?

The best way for students to contact Brighton & Hove City Council is through our website where we have set up a special webpage for students. Brighton & Hove City Council covers the BN1, BN2, BN3 and BN41 postcode areas.

Please use the following instructions to tell the Council your student details:

- The web address is www.brighton-hove.gov.uk
- Click on **Council Tax & Business Rates** and then select **Student Reductions**.
- You then need to select the form giving your college university name and enter your details or use the “Students at all other schools or colleges” option if you study elsewhere.

If you use the Brighton and Hove City Council’s application form you must include **all** your housemates and give their full names, student status and their registration numbers. If you are not able to do this, each housemate must complete the form before the Council Tax Exemption can be processed

You can also contact Brighton & Hove City Council in the following ways:

By telephone on **01273 291291** (lines open 8.30am to 5.00pm Monday to Friday)

By post to Revenues & Benefits
 Brighton & Hove City Council
 PO Box 2929
 Priory House
 Brighton
 BN1 1PS

If you live with students from other institutions you will need to provide proof of their student status before we can assess your application. If you have any queries about making your application please contact the council direct for further information on how to register.

What do I do if I study in Brighton & Hove but do not live here?

Students who study in Brighton & Hove but live in areas covered by other Councils need to contact your local council to register. The contact details for our neighbouring Councils are listed below:

Adur District Council – Telephone 01273 263000

Lewes District Council – Telephone 01273 471600

Mid-Sussex District Council – Telephone 01444 458166

Remember - You need to tell the Council that you are a full-time student and when you change address. If you don't do this the Council may take recovery action against you which will lead to a Magistrates Court Summons and possibly sending a Bailiff to your address.

Frequently Asked Questions

1. Which properties are exempt?

- houses and flats where the only people living there are full-time students
- halls of residence and off-campus properties owned/rented by the university/college to house their students
- empty properties where the person who would normally pay the Council Tax bill is a full-time student (See Factsheet 9 – Exemption K)
- any property occupied only by a combination of people who are either severely mentally impaired or students

2. What is the definition of a full-time student for Council Tax purposes?

To count as a full-time student for Council Tax purposes, you must be aged 18 years or older and either:

- be attending a full-time course of education at school/college/university in the United Kingdom which lasts for at least one academic year of the educational establishment concerned or, in the case of an educational establishment which does not have academic years, for at least one calendar year. The course must require attendance for at least 24 weeks in that academic/calendar year and involves at least 21 hours of study each week during term-time. This includes students on industrial placements and student nurses studying academic courses at universities and those on Project 2000
- be attending a course of further education (up to A level, ONC or OND standard) which lasts for more than three months and involves at least 12 hours of study per week. You must be under 20 years old. Correspondence courses, evening classes and courses taken in connection with your job, such as day-release, are not included
- be registered as a foreign language assistant with the Central Bureau for Educational Visits and Exchanges which is part of the British Council

3. If I live with people who are not full-time students, could I end up paying the Council Tax?

- **Yes**, if you rent or own a property jointly with non-students for any charge period up to 31st March 2004, then you are all liable for Council Tax. It is up to individual joint tenants how they decide to share out this bill. If there is someone else lodging with you who is not a full-time student living in the property, the liable person(s) will normally get a Council Tax bill, not the lodger. However, it could be that this other person is also not counted for Council Tax and therefore a 50% discount may be given on the bill. See Factsheet 6 on Discounts for more information.
- **No**, if two or more people are jointly liable to pay the Council Tax, for any period after 1st April 2004, and one or more of them is a full-time student. The law was changed from that date so that the council can only pursue the non-students for payment.
- If you live with someone who charges you rent because they own or rent the whole property, then they are liable to pay the Council Tax. There is nothing to stop them charging you for Council Tax. If this happens and you think you have been overcharged for your share then you challenge the increase through the Rent Officer Service

4. I am a student from overseas, do I qualify for a reduction?

Council Tax rules apply in the same way to all students, whatever their nationality. You need to be studying at a school, college or university in the United Kingdom and your course must meet the definition of a full-time course of education as listed above. Students who study overseas, and who are not studying in the United Kingdom for the duration of their time here will not be classed as a student for Council Tax purposes.

5. If I do end up paying Council Tax, can I claim Council Tax Benefit?

Most students are not eligible for Council Tax Benefit. The exceptions are single parents, disabled students and students with a partner who is not a student. Students who are liable to pay a Council Tax bill, who share their homes with someone on a low income, can claim a Second Adult Rebate. The person must be over 18 and must not be paying the student rent. They cannot be married to the student or be living with them as if they were married.

Further information is available on Factsheet 7 – Council Tax Benefit

6. I am a student, and live with my husband/wife who is not a British Citizen. Do we have to pay?

If you and your husband/wife are the only occupants in the property and your husband/wife is unable to take up employment or claim benefits due to the terms of their leave to enter or remain in the United Kingdom there will be no Council Tax payable. The student will need to provide their Council Tax Student Certificate and their husband/wife will need to present their passport to the Council which will contain their Visa and details the conditions applied.

If there are other occupants in the property who are not students there will be a charge. In these cases, all joint tenants or joint owners share responsibility for paying it.

7. I am a single parent and my son/daughter lives with me. They are 18 years of age or older and they are also a student, do I qualify for a reduction?

If your son/daughter is aged 18 or older and they are a student and you are the only other adult resident in the property, you may qualify for a 25% Discount whilst they continue their studies. You will need to fill in an application form and provide proof of their student status.

Students in Further Education who complete their course after 1st May and who continue to be under the age of 20, will be treated as a student until the 31st October after they complete that course or their 20th birthday whichever is the earlier date. This covers the summer gap between A-levels and starting at university.

If your son/daughter attains the age of 20 years before they complete the further education course, or the course ends before 1st May, their student status will end when they finish their course.

8. I have just completed my course in June and I will be starting a new course in the autumn, do I have to pay Council Tax for the summer holiday?

You are classed as a student until you either complete the course, withdraw from the course or you are expelled from the course. Therefore, if you have completed one course, and there is a period of time before you start your next course, you will be asked to pay Council Tax for the period between courses. This is because you are not a student for the time between courses.

The only exceptions to this rule are students who are aged under 20 years and who have just completed a course of further education. See question 7 above for more information on this.

If you have any other questions about Council Tax and Students please contact the Council Tax Office using the details shown on page 2.