

Students and Council Tax

In Brighton & Hove

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 on a qualifying course of education 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 exempt from council tax. They will, however, remain jointly liable for any period of time before they became a full-time student. You will need to ensure that the Council receives an exemption certificate from each student confirming your status. The non-students (or part-time students) will be made liable for the Council Tax. 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. Condensed courses at a college or university operating an academic year system will not qualify as the condensed course does not run for the full academic year.

Before the 12 May 2011 you have to have attended your college/university in the United Kingdom 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.



From the 13 May 2011 you have to be undertaking a course at a college/university in the European Union that requires study 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.

The Council will check that your college/university in the European Union is registered for the Erasmus Student Exchange Programme. Some students on distance learning course may now also qualify for Council Tax Student Status. Your course must still meet the definition of a full-time student for Council Tax purposes to be considered.

How do I get an exemption certificate?

You will need to supply Brighton & Hove City Council with a Council Tax Student 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 one of the following colleges/universities you do not need to obtain a Council Tax Student Certificate:

- Brighton University
- Sussex University
- Brighton Institute of Modern Music
- Brighton & Sussex Medical School
- Chichester University
- Canterbury Christ Church University

You will need to supply your student registration number to the Council Tax Office as we will automatically verify your details with your university/college. 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.

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

The certificate needs to show the following, but we will let you know if we need additional information;

- your full name,
- your date of birth if you are under 20 year of age and in further education
- that the course is either part-time or full-time and the hours required each week
- the start date of your course and 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/counciltax
- Click on the 'Council Tax Apply' and select 'Student Reductions & Exemptions' and select the 'Student Application Form' and submit your details

If you use the Student Application Form you must include details for **all** of 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: 01273291291 (lines open 8.30am to 5.00pm Monday to Friday)
By post to: Revenues & Benefits, Brighton & Hove City Council, PO Box 2929
Brighton, BN1 1PS
In person at: Brighton Customer Service Centre, Bartholomew House (opposite Brighton Town Hall), Bartholomew Square, Brighton, BN1 1JE.
We are open Monday to Friday 8.45am to 4.30pm (except public holidays)

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 telephone contact details for our neighbouring Councils are listed below:

Adur District Council
01273 263000

Lewes District Council
01273 471600

Mid-Sussex District Council
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:

Before the 12 May 2011, the student must 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

From the 13 May 2011, the law was changed to state that you must be **undertaking** a full-time course of education at school/college/university in the European Union 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 you to undertake study for at least 24 weeks in that academic/calendar year and involves at least 21 hours of study each week during term-time. This change brings Council Tax student status into place for some overseas students and for some students on distance learning courses as long as their course meets the criteria listed below;

- 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 or studying in the European union; do I qualify for a reduction?

Council Tax rules apply in the same way to all students, whatever their nationality;

Before the 12 May 2011 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 if this applies up to 12 May 2011.

From the 13 May 2011 the law was changed to include any student studying at a school, college or university within the European Union. Your course must still meet the definition of a full-time course of education as listed above. You will not be classed as a student for Council Tax purposes for any period before 13 May 2011 and you will be liable to pay any charges due for that time. Please supply a letter from your home college/university detailing the start date of your course, the expected end date of your course and that you are required to study for at least 21 hours each week and for at least 24 weeks in that academic year.

The Council will check that your college/university in the European Union is registered for the Erasmus University Charter before considering your application.

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.
- 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.

- 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.

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.

9. I am a student on a condensed course at college/university that has an academic year. Do I qualify for a Council Tax reduction?

If you are on a course at a college or university that operates an academic year (usually October to June), and your course has been condensed to run, for example, from January to June, you do not qualify for Council Tax Student Status because the course does not last for a whole academic year. You will need to pay the Council Tax for the duration of your course.

10. I am a student at a college/university in the European Union. Do I qualify for a Council Tax reduction?

Yes, for any period from 13 May 2011, a student studying on a qualifying course of education at a college/university in the European Union will be entitled to Council Tax Student Status. Please supply a letter from your home college/university detailing the start date of your course, the expected end date of your course and that you are required to study for at least 21 hours each week and for at least 24 weeks in that academic year. The Council will check that your college/university in the European Union is registered for the Erasmus University Charter before considering your application.

No, for any period up to 12 May 2011 you will not be entitled to Council Tax Student Status and will be liable to pay any Council Tax due.

11. I am a student on a distance learning course. Do I qualify for a Council Tax reduction?

Yes from 13 May 2011, some students on distance learning course may now also qualify for Council Tax Student Status. Your course must still meet the definition of a full-time student for Council Tax purposes to be considered. Please supply a letter from your college/university detailing the start date of your course, the expected end date of your course and that you are required to study for at least 21 hours each week and for at least 24 weeks in that academic year.