

Information on Council Tax

Council Tax is a tax, set by the local councils to help pay for local services like policing and refuse collection. It applies to all domestic properties, including houses, bungalows, flats and anywhere else someone might live, whether owned or rented. Some people are eligible for a discount on this tax whilst others are completely exempt from paying. Whilst the majority of full time students will not be liable for paying Council Tax, some areas and students might not necessarily be exempt.

Landlords have a legal duty to inform the Council Tax Department of the names of their tenants. Therefore, even if you have not filled in a Council Tax form, they may still have your details.

Students are considered full time for Council Tax purposes if they are attending a course for at least 24 weeks a year (for at least one academic or calendar year) and requires at least 21 hours tuition or study per week. Enrolled Students can obtain a letter from the NFTS Registry department to confirm this or may be sent a form from their local Council for the Registry department to complete.

Unfortunately part time students are not usually exempt from Council Tax.

Students who share a property with a non-student or a part time student and provides a valid Council Tax exemption certificate should not be liable for any of the Council Tax due on the property. The balance should instead fall to those who are liable for payment. Some examples of these are listed below:

Students sharing with one employed non-student

The non-student will be liable for the Council Tax bill. When there is only one liable person resident in a property they receive a 25% discount in their Council Tax bill. Therefore if all the other residents are full time students, then the non-student should claim their 25% discount.

Students living with a non-student partner/spouse

The non-student partner/spouse will be liable for 75% of the Council Tax. The non-student partner/spouse may be eligible for Council Tax Benefit if on a low income and if full Council Tax Benefit is awarded then they too could be made exempt from payment of Council Tax.

Students living with their landlord

The landlord is liable for payment of Council Tax. The landlord can apply for the 25% discount if they are considered the only person resident in the property for Council Tax purposes.

Students sharing with people in receipt of Income Support or Job Seekers Allowance

Where full time students share a property with people who are in receipt of Income Support or Job Seekers Allowance, and who are claiming Housing Benefit, the student tenants are again not liable when the Council Tax payable is calculated. Therefore if students live only with Income Support or Jobs Seekers Allowance claimants, the Council Tax rate should be zero.

If you have been paying Council Tax when you believe you shouldn't be, please contact your local Council.

More information on Council Tax can be found [here](#).