

# Council Tax Discount Information

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# Council Tax Discount

## Introduction

Council Tax is a single charge for each property which varies depending on the value of the property and the number of people who live in it.

These notes will try to answer all your questions on discounts and will help you to apply for any reductions to your Council Tax bill.

## Discounts (How do they work?)

The Council Tax Charge is based on 2 or more people aged 18 or over living in a property.

A reduction of 25% is given if there is only 1 person living there and a reduction of 10% if the property is unoccupied (no-one lives there).

In some cases people are not counted for Council Tax purposes as living in a property. The Council, therefore, needs to know the number of people who normally live in a property and the number of people who are not counted for the reasons listed in Sections 1 to 13.

If the property is unoccupied (no one lives there) because they are required to live in a job-related property in England, Wales or Scotland a reduction of 50% will be given.

If you think that somebody in your property falls into one of the categories listed, and there are not two or more adults in your property that do not fall into one of the categories, please contact the Council Tax Section for the correct application form. Please fill in a separate application form for each person. You must advise the Council Tax Section if anyone moves in or out of your property as this may affect the number of people to be counted for Council Tax purposes. If you do not do so you may be liable for a penalty. If you do qualify for a discount an amended bill will be sent to you as soon as possible.

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# Section 1

## People in detention

People are not counted as living in a property for Council Tax purposes if they are:

a) detained in prison, hospital or some other place by order of a Court (those serving sentences for non-payment of fines or Council Tax or Community Charge will still be counted as living in the household)

or

b) detained pending deportation under the Immigration Act 1971

or

c) detained under the Mental Health Act 1983

or

d) detained under the Army Act 1955, the Air Force Act 1955 or the Naval Discipline Act 1957

You must tell the Council Tax Section when the person is released as this may affect your discount.

Properties left unoccupied by prisoners are exempt from the Council Tax. Please contact the Council Tax Section for more details.

## Section 2

### **People who are severely mentally impaired**

Severely mentally impaired people (a person with a severe impairment of intelligence and social functioning, however caused, which appears to be permanent) are not counted as living in a property for Council Tax purposes if they are entitled to one of the qualifying benefits listed below, or would have been entitled to one of those benefits had they not reached pensionable age, or is the person who has a partner who receives Job Seekers allowance which is increased on the grounds of that person's incapacity for work.

- a) Incapacity benefit
- b) Attendance allowance
- c) Severe disablement allowance
- d) The care component of a disability living allowance (higher or middle rate)
- e) An increase in the rate of disablement pension where constant attendance is needed
- f) Disabled Person's Tax Credit (Disability working allowance)
- g) An unemployability supplement
- h) Constant attendance allowance
- i) An unemployability allowance
- j) Income Support Disability Premium awarded on the grounds of incapacity for work
- k) Incapacity benefit under sections 40 and 41 of the Social Security (Contribution and Benefits) Act 1992.

The Council Tax Section will contact the person's doctor to ask for a certificate confirming your claim.

You must tell the Council Tax Section if the person is no longer entitled to any of the above benefits, or leaves the household, as this may affect your discount.

A dwelling occupied only by a person or persons who is or are severely mentally impaired and who is/are liable to pay Council Tax may be exempt from Council Tax. Please contact the Council Tax Billing Section for more details.

## **Section 3**

### **People for whom Child Benefit is still payable**

People are not counted as living in a property for Council Tax purposes if they have:

- a) reached the age of 18 years; but
- b) their parent/guardian is still entitled to Child Benefit for them.

You must tell the Council Tax Section if the Child Benefit stops as this may affect your discount.

## Section 4

### **Full-time students (including Project 2000 Nurses and Student Nurses in full time education)**

Students are not counted as living in a property for Council Tax purposes if they are:

Under the age of 20 and undergoing a course of further education which is:

- a) at least 3 months in duration
- b) involves at least 12 hours instruction, tuition, and/or supervised study per week
- c) not a correspondence course
- d) not undertaken as a consequence of their job; and
- e) not an evening course or

Undertaking a full-time education course which;

- a) is of at least one academic year's duration, (or calendar year) and
- b) requires attendance of at least 24 weeks per year; and
- c) requires an average of 21 hours study per week throughout the 24 week period.

(The above includes Project 2000 Nurses and Student Nurses in full time education including a person undertaking a midwifery or health visitors course.)

The student must be enrolled at a prescribed educational establishment for the purpose of attending the course.

**During vacations a property is still counted as the student's term-time address so long as the student has a right to occupy and has previously used or intends to use the property as term-time accommodation. A student's spouse or dependent can also be disregarded if they are not a British Citizen and prevented by the terms of their entry visa from taking paid employment or claiming benefits.**

You must tell the Council Tax Section of any changes which may affect your discount such as a student moving out, their course ending or an additional person (whether or not they are a student) moving into the property.

A property is exempt from Council Tax if:

- a)** it is a Hall of Residence; or
- b)** all the residents are students; or
- c)** it is an unoccupied property which was formerly the sole/main residence of one or more students, of which at least one is the owner and has moved away for studies.

If this applies please contact the Council Tax Section for more details

## Section 5

### Student Nurses/Apprentices/Youth Trainees and Foreign Language Assistants

People are not counted as living in a property for Council Tax purposes if they are:

- a) Student nurses
- b) Apprentices
- c) Youth Training trainees
- d) Foreign language assistants.

Please read the section below which applies to you.

#### **5A Student nurses (This does not include Project 2000 Nurses)**

A student nurse is someone who is undertaking a course which, when completed, will lead to registration on any Parts 1 to 6 or 8 of the Register maintained under section 10 of the Nurses, Midwives and Health Visitors Act 1979 as a first inclusion on that Register.

#### **5B Apprentices**

An apprentice is:

- a) employed to learn a trade, business, profession, office, employment, vocation; and
- b) undertaking a programme of training leading to a qualification officially recognised by the Qualifications and curriculum Authority or the Scottish Vocational Education Council (SCOTVEQ); and
- c) employed at a salary or in receipt of an allowance or both which are in total no more than £195.00 per week gross earnings - (£160.00 prior to 1/4/07).

## **5C Youth Training trainees:**

A Youth Training trainee is:

- a) Under 25 years old; and**
  - b) undertaking training -**
- (i)** covered by section 2 of the Employment and Training Act 1973 (a),
  - (ii)** which is funded by the Learning and Skills Council for England.

## **5D Foreign language assistants**

A foreign language assistant is:

- a)** registered with the British Council; and
- b)** working as a foreign language assistant at a school or other educational institution in Great Britain.

You must tell the Council Tax Section if any of these courses end or change in any way as this may affect your discount.

## **Section 6**

### **Hospital patients**

People are not counted as living in a property for Council Tax purposes if they live permanently in hospital.

This does not include people who spend only short periods in hospital and intend to return to their home.

One of the following must apply:

- a)** the patient must live in a hospital recognised by the National Health Service or
- b)** the patient must live where the treatment is provided for people subject to Military Law, Air Force Law or the Naval Discipline Act 1957.

**A property left unoccupied by a hospital patient is exempt from Council Tax.**

If this applies please contact the Council Tax Section for more details.

## Section 7

### Patients in nursing or care homes

People are not counted as living in a property for Council Tax purposes if their sole or main residence is in a care home, nursing home or mental nursing home or hostel in England or Wales.

The following must apply: the patient must be receiving care or treatment (or both) in a registered home or hostel.

**A hostel is:** a bail or probation hostel approved by the Criminal Court Act 1973 or a building which is solely or mainly used to provide residential accommodation not in separate and self-contained sets of premises and which provides personal care for elderly or disabled people or those suffering from alcohol or drug dependence or people with a mental disorder.

**A residential care home is:** a building in which residential accommodation is provided under the National Assistance Act; or where a person is registered in accordance with Part 2 of the Care Standards Act 2000.

You must tell the Council Tax Section of any changes, such as the patient returning home, as this may affect your discount.

**A property left unoccupied by a person living in a home is exempt from Council Tax.**

If this applies please contact the Council Tax Section for more details.

## Section 8

### Carers

People are not counted as living in a property for Council Tax purposes if they are providing care or support to other people.

There are two types of carers. Please read parts A & B to decide which applies, and ensure you complete the correct application form.

**8A** To qualify, the carer must be:

- a) providing care or support on behalf of a public authority or charity or have been introduced by a public authority or charity; **and**
- b) employed to provide care or support for at least 24 hours a week; **and**
- c) in receipt of no more than £44 per week salary (£36 prior to 1/4/07); **and**
- d) resident at the premises where the care is given; **or**

**8B** The carer must be:

- a) providing care for a person who is entitled to one of the following:
  - higher rate attendance allowance; **or**
  - the highest rate of care component of a disability living allowance; **or**
  - an increased rate of disablement pension paid to a person who must be in need of constant attendance; **or**
  - an increased rate of constant attendance allowance; **and**
- b) resident in the same home as the person to whom they are providing care; **and**
- c) providing care for at least 35 hours per week on average; **and**
- d) not the spouse, partner or parent of the person being cared for (if the person is under 18 years of age).

You must tell the Council Tax Section of any changes which may affect your discount e.g. the carer moving away or the person being cared for no longer being entitled to the appropriate benefits.

**A property left unoccupied by a carer is exempt and a property left unoccupied by someone who has moved to receive care is exempt from Council Tax.**

If this applies please contact the Council Tax Section for more details.

## **Section 9**

### **People living in hostels/night shelters**

People are not counted as living in a property for Council Tax purposes if their sole or main residence is in a hostel.

#### **A hostel is a property which must mainly be:**

- a) providing residential accommodation as a hostel or night shelter;  
**and**
- b) not in separate and self-contained sets of premises; and
- c) provided for people of no fixed abode or settled way of life; and
- d) provided under a licence to occupy which is not a tenancy.

**Please note: A Council Inspector may make an appointment to visit the Hostel to carry out further investigation.**

## **Section 10**

### **Members of Religious Communities**

People are not counted as living in a property for Council Tax purposes if they are members of a religious community whose main occupation is prayer, contemplation, education or the relief of suffering.

To qualify the person must have no income or capital of their own and must be dependent upon the community for their material needs. (Pension from a previous employment is allowed)

You must tell the Council Tax Section of any changes which may affect your discount, for example, if there is a change either in income or the occupation of the community.

## Section 11

### **Members of International Headquarters and Defence Organisations**

People who work for International Headquarters and Defence Organisations, as designated under the International Headquarters and Defence Organisations Act, are not counted as living in a property for Council Tax purposes. This also applies to any dependants of these people.

The organisations concerned are those currently designated by an Order in Council under s.1 of the International Headquarters and Defence Organisations Act 1964, which are as follows:–

The Supreme Headquarters Allied Powers Europe (SHAPE);  
The Headquarters of the Supreme Allied Commander Atlantic (SACLANT); The Headquarters of the Allied Commander in Chief Channel (CINCHAN); The Channel Committee (CHANCOMTEE);  
The Headquarters of the Commander of the Allied Maritime Airforce (COMMAIRCHAN); The Headquarters of the Commander in Chief of the Eastern Atlantic Area (CINCEASTLANT); The Headquarters of the Commander in Chief of the Maritime Air East Atlantic Area (COMMAIREASTLANT); The Headquarters of the Commander of Submarine Forces East Atlantic Area (COMSUBEASTLANT);  
The Headquarters of the Commander in Chief of UK Air Forces (CINCUKAIR).

You must tell the Council Tax section of any changes which may affect your discount, for example, no longer working for a Defence Organisation.

**A property where the liable person(s) is a member of International Headquarters or Defence Organisations is exempt from Council Tax.**

If this applies please contact the Council Tax Section for more details.

## **Section 12**

### **Members of visiting forces**

People who are members of visiting forces who are not British citizens and who are not normally resident in the United Kingdom, are not counted as living in the property for Council Tax purposes. This also applies to any dependants of these people.

You must tell the Council Tax Section of any changes which may affect your discount, for example, no longer being a member of a visiting force.

A property where the liable person(s) is a member of a visiting force is exempt from Council Tax.

If this applies please contact the Council Tax Section for more details.

## Section 13

### School leavers

People are not counted as living in a property for Council Tax purposes if they:

- a) are under the age of 20; **and**
- b) have finished a qualifying course of education between 30 April and 1 November.

**The school leaver will not count as resident between the end of their course and the following 1 November, providing they did not leave their course until after 30 April.**

A qualifying course is one which is:

- a) of at least 3 months duration
- b) one which involves at least 12 hours instruction, tuition and supervised study per week
- c) not a correspondence course
- d) not undertaken as a consequence of their job
- e) not an evening class

You must tell the Council Tax Section if there are any changes which may affect your discount. For example, if the school leaver starts another education course or leaves the household.

## Section 14

### Diplomats

People are not counted as living in a property for Council Tax purposes if they are diplomats, or people who benefit from diplomatic immunity, and certain members of their household, subject to satisfying the conditions listed below.

A person must be:–

- (a)** a person on whom privileges and immunities are conferred by the Diplomatic Privileges Act 1964(c), **or**
- (b)** a person on whom privileges and immunities are conferred under paragraph 5(1) of Part II of the Schedule to the Commonwealth Secretariat Act 1966(d), **or**
- (c)** a person on whom privileges and immunities are conferred by section 1 of the Consular Relations Act 1968(e), **or**
- (d)** in relation to any organisation specified in an Order in Council made under section 1(2) of the International Organisations Act 1968(f), within a class of persons mentioned in section 1(3) of that Act to which the relevant Order extended relief from rates as specified in paragraph 9 of Schedule 1 to that Act, **or**
- (e)** a person on whom privileges and immunities are conferred by article 3 or 4 of the Commonwealth Countries and Republic of Ireland (Immunities and Privileges) Order 1985(a), **or**
- (f)** the head of any office established as described in section 1(1) of the Hong Kong Economic Trade Act 1996(b),

and is not–

- (i)** a British citizen, a British Dependent Territories citizen, a British National (Overseas) or a British Overseas citizen; **or**

- ii)** a person who under the British Nationality Act 1981(c) is a British subject; **or**
- (iii)** a British protected person (within the meaning of that Act); **or**
- (iv)** a permanent resident of the United Kingdom.

**If you would like more information please  
contact the Council Tax Billing Section either:**

**by visiting South Norfolk House on  
Monday to Wednesday between 8.45 am and 5.00 pm,  
Thursday between 9.30 am and 5.00 pm and  
on Friday between 8.45 am and 4.15 pm**

**or by writing to:  
Council Tax Billing Section, South Norfolk Council,  
Long Stratton, Norwich, NR15 2XE**

**or by telephoning Long Stratton freephone 0808 178 7141**



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