

Revenue & Support Services Council Tax Team

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Name & Correspondence Address

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**Council Tax Exemption Application
 Occupied by Full Time Students**

Address of property:

Qualifying Criteria:

Any dwelling which is occupied only by students and school or college leavers is exempt from Council Tax, regardless of ownership or tenancy.

For your application for an Exemption from Council Tax to be considered you must

- Complete and sign this application form
- Attach student certificates for each member of the household

Please give the number of people aged 18 years and over who normally live in your home including anyone who may qualify for a discount. *(Provide the following for each member of the household),*

	Student 1	Student 2	Student 3
Name			
Date of birth			
Course name			
Course start date			
Course end date			
Name & Address of College/University
I declare that the information I have given is correct to the best of my knowledge	Signed Date	Signed Date	Signed Date

PLEASE NOTE: The information supplied on this form will be used for the purpose(s) for which you have supplied it, and, where appropriate, will also be used by the Council in carrying out its various functions effectively. It will not be shared with other organisations unless we are required to do so by law. However the Council will always use or share information for the prevention or detection of crime, or the apprehension or prosecution of offenders

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

Definitions of a Full-Time Student

Students

Full-time students are defined in regulations contained in the Local Government Finance Act 1992 and subsequent Statutory Instruments including the Council Tax (Discount Disregards) Order 1992.

The term 'student' covers:-

- i) any person who is enrolled in a full-time course of education at a prescribed educational establishment;
- ii) a person under the age of 20 undertaking a qualifying course of education as defined in paragraph 5 of Schedule 1 to the Order;
- iii) a foreign language assistant as defined in paragraph 2 of Schedule 2 to the Order.

With regard to students under (i) above, a full-time course of education is a course which subsists for at least one academic year with a prescribed educational establishment, or in the case of educational establishment that do not have academic years, for at least one calendar year. The student must be required to attend the course for periods of at least 24 weeks in the year and be required to study for at least 21 hours per week, on average, when in attendance. Article 5 of the Order provides for student certificates to be made available to students, on request, by educational bodies, if such are required by authorities, in relation to full-time course of education.

The prescribed educational establishments are listed in Schedule 2 to the Order as follows:-

- a) *A university (including a constituent college, school or other institution of a university).*
- b) *A central institution or college of education in Scotland.*
- c) *A college of education in Northern Ireland.*
- d) *An institution within the PCFC funding sector for the purposes of the Education Reform Act 1988.*
- e) *A theological college.*
- f) *Any other institution in England or Wales established solely or mainly to provide courses of further or higher education.*
- g) Any other institution in Scotland or Northern Ireland established solely or mainly to provide courses of further education.

The definition of 'further education' and 'higher education' are contained in the relevant Education Acts, and detailed references are given in paragraph 6 (1) and (2) of Schedule 1 and in paragraph 2 of Schedule 2 to the Discount Disregards Order.

For council tax purposes, the term 'student' also covers young people under the age of 20 who are not on a full-time course of education as set out above, but are undertaking a qualifying course of education as defined in paragraph 5 of Schedule 1 to the Order. A 'qualifying course' is one which subsists for at least 3 calendar months and is not a course of higher education. Evening classes and correspondence courses do not qualify and neither does job-related training where the course is being taken in consequence of the person's employment. A qualifying course must require at least 12 hours per week spent on the relevant activities of the course.

The third category of student refers to foreign language assistants, who are treated as students during any period that they are appointed as such at a school or other educational establishment anywhere in Great Britain, provided that they are registered as foreign language assistants with the Central Bureau for Educational Visits and Exchanges.

The period of a student's course runs from the day on which he/she begins the course, and ends on the day he/she ceases to undertake it (i.e. if he/she has completed it, abandoned it, or is no longer permitted by the educational establishment to attend it). Vacations during the course are treated as part of the period of the course. It should be noted that the same student definitions apply to the exemption of certain properties occupied by students.

Any dwelling which is occupied only by students and school or college leavers is exempt, regardless of ownership or tenancy. Should the student, or students, leave the property unoccupied during vacations the exemption will continue if the student retains the right to occupy and has the intention to use the dwelling as term-time accommodation. The exemption applies where all the residents are students who are currently undertaking a full-time course of education at a prescribed educational establishment, or are school or college leavers as defined in Class C of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992. A school or college leaver for council tax purposes is a person aged 18 or 19 who leaves school or college between 1st May and 31st October (inclusive) in any year. A person aged 18 or 19 who is still at school or college is a student, but on leaving during the May to October period becomes a school or college leaver. If the school or college leaver is living alone or with a student the dwelling is exempt. If the school or college leaver has become a student by 1st November the exemption will continue; if not, then council tax will become payable subject to any entitlement to discount. As with exemption Classes K and M, student nurses on full-time courses qualify as students but traditional student nurses do not. In the event that any non-student is present in a property then the exemption does not apply and, equally, in the event that an occupant ceases to be a student, then the exemption ceases on the day that the person's course ended or the date that they left the course.

The Council will automatically give you the council tax exemption if it has all the information required to satisfy itself that all the occupants of the property are students. If you think that you should be entitled to the exemption and haven't been granted it, please contact the council tax billing section.