

## Students and Council Tax Help Section

As you might expect, the regulations covering Council Tax are quite complicated. To guide you through the ins and outs of Council Tax legislation, we have put together the following list of questions that we have received and continue to receive that will hopefully cover any areas you are unsure about.

Click on the question below to be taken to the relevant answer

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2. [I am a student why do I have a bill for Council Tax?](#)
3. [What is a student for Council Tax purposes?](#)
4. [Are all students exempt from Council Tax?](#)
5. [I am an international student – what are the rules for me?](#)
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## Students and Council Tax Help Section

### What is Council Tax?

Council Tax is a charge administered and collected by councils. The Council Tax charge is fixed yearly by the council and runs from 1st April to the following 31st March.

The Tax is levied by Glasgow City Council to help fund local services such as schools, libraries and refuse collection.

Council Tax is charged daily from the date you move in to a property or the date you become the owner or tenant of the property (whichever is first) until the end of the financial year (31<sup>st</sup> March). If your tenancy ends or you leave your property before this date, you must advise us so that we may send you a final bill, this bill will only be issued once you have moved.

Glasgow City Council also collects water and waste water charges on behalf of Scottish Water and these charges are included in your Council Tax bill and are shown separately.

### I am a student why do I have a bill for Council Tax?

Each household is issued with a bill that is based upon the value of the property and the number of adults living there (normally 2). If you have not been in contact with the council you will receive a bill for 100% of the Council Tax and water charges due on the property.

You will receive a bill for Council Tax when:

- you have just moved into the property
- there has been a change in your household circumstances i.e. when we have been advised someone has moved in or out
- your student exemption/ discount exemption has ended
- we (Glasgow City Council) **Do not** know that you are a full-time student, as you have not applied for you exemption/discount
- we (Glasgow City Council) know you are a full-time student but are awaiting on proof of your student status (see section on this)
- you share a house with other students but we are awaiting on proof of their student status (see section on this)
- you own the property that you share with non students.

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### What is a student for Council Tax purposes?

Council Tax law states that only the following can be considered students for Council Tax purposes:

- Someone who studies at a college or university in the UK for 21 hours or more per week for a least 24 weeks;
- or
- Someone who is under 20 years old who studies for 12 hours or more for at least 3 months
- or
- A foreign language assistant, who is registered with the British Council and working as a foreign language assistant at a school or other educational institution in Great Britain

Only the above can be considered to be Full-time students by Council Tax law.

Glasgow City Council will no longer consider you as a student for Council Tax purposes when your course ends, if you drop out or are no longer permitted to attend by the college or university.

### Are all students exempt from Council Tax?

No, Part-time students are liable for the Council Tax, and are not entitled to claim student exemption or discount. If you are a part-time student you can claim [Council Tax benefit](#), which is an income-based benefit.

Most Full-time students do not have to pay Council Tax, this is known as an exemption. If not everybody in the house is a full-time student or listed below, a Council Tax discount may be due. Discounts can reduce Council Tax by between 25 – 50%. To ensure you receive your exemption or discount you must complete our [form](#) and supply proof of your [student status](#)

### Exemptions

You are exempt from Council Tax in the following circumstances:

- You live alone and are a full-time student.
- All the adult residents are full-time students.
- The residents are any mixture of the following:
  - Full-time students
  - Non-British students and their spouses
  - Persons Under 18
  - School/College leavers under 20
  - Severely mentally impaired persons
- All of the liable persons of an unoccupied property are full-time students.

An exemption means you do not have to pay Council Tax. This is not an automatic award as you need to claim the exemption by completing our [form](#) and supply proof of your [student status](#)

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### Discounts

Some adults such as students, student nurses, apprentices, mentally impaired persons and certain care workers are disregarded when counting the number of adults in the household for discount purposes.

If, after disregarding these people, one adult remains for Council Tax purposes, a 25% Status Discount may be due. If all adults can be disregarded, a discount of 50% may be due.

A discount is not an automatic award - you need to claim the discount by completing our [form](#) and supply proof of [student status](#)

### I am an international student – what are the rules for me?

If you are an international (non –EU) student, you are treated in exactly the same way as U.K students for Council Tax. However, any non-student spouse or adult dependants who live with you will be treated as a 'relevant person' for Council Tax purposes.

If you (the student) and your spouse or dependants are from out with the EU and are prohibited from taking paid employment or receiving benefits, your spouse / dependant will also claim an exemption.

This is checked from your spouse or dependant's passport, which must state either "no recourse to public funds" or "prohibited from taking paid employment". So long as no other non-student adults are resident, the property will be exempt.

**Example:** John is an international student and his wife Debbie is a non student who is prohibited from taking paid employment or receiving benefits. They apply for exemption and provide proof of student status, and provide a copy of the Debbie's passport showing no recourse to public funds" or "prohibited from taking paid employment" they both will be held liable for Council Tax and a full exemption granted. Therefore no Council Tax would be due to be paid.

### I am a part-time student what are the rules for me?

If you are a part-time student you are not eligible for Council Tax exemption or discount. You may be able to claim [Council Tax benefit](#), which is based on your income.

### How do I prove 'student status'?

We **do not** accept student cards, SAAS letters or acceptance letters as proof of student status. Please do not send them to us.

Please provide one of the following along with a completed [exemption/discount form](#) dependant on the institution you attend.

- Glasgow Caledonian University students are only required to complete our [exemption/discount form](#) as the university will confirm student status electronically to Glasgow City Council.
- University of Strathclyde students can opt-in on the university [Pegasus](#) system. This will confirm student status electronically to Glasgow City Council. (Please allow at least 14 working days for this information to reach us)

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If you do not attend either of the above please supply one of the following;

- Your college or university can complete [section 2](#) of our application form and return
- You can provide your student exemption certificate that the college or university can issue to you on request

**Remember** you must always complete our [exemption/discount](#) form

### When do I apply for exemption from Council Tax?

As soon you move in to a property or become a student (whichever is first). It is important that details of all occupants are provided to the council. We will require the name of each person who lives in the property and the date they moved in & the date they became a student. If the property is rented we may ask for a copy of the tenancy agreement to confirm the date.

Our [exemption/discount form](#) must be completed in full to request the student exemption/ discount and returned with supporting evidence to prove [student status](#).

### When do I apply for a discount from Council Tax?

As soon as a property becomes occupied by 1 or more students and only one non student is in the property, it is important that details of all occupants are provided to the council. We will require the name of every adult (over 18) who lives in the property and the date they moved in. If the property is rented we may ask for a copy of the tenancy agreement to confirm the date.

Our [exemption/discount form](#) must be completed in full to request the student discount and returned with supporting evidence to prove [student status](#).

### I am a Strathclyde University student; I have opted-in on the university Pegasus system – why do I still have a bill for Council Tax?

Please ensure you also;

- Complete and return our [Council Tax exemption/ discount claim form](#)
- If you live with other students- have they supplied proof of students status
- If you live with non-students, a bill may be issued with a discount\* rather than an exemption. You as the student may not be liable to pay this bill as the non-student in the property may be instead. (Refer to [Are all students exempt from Council Tax?](#) for further information)

NB: The information from the Pegasus system will take at least 14 working days to reach Glasgow City Council. Please ensure you only opt in once.

Prior to February 2009 GCC Student exemption forms requested that you confirm the dates in which you wish to apply for. Therefore if you completed the application prior to this date, you must consider the dates you applied for – Is the bill before or after these dates? If so and you were a student during this period please apply for an exemption/discount to cover the period of this bill.

\* Dependant on how many non-students are in household

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### **I am a Caledonian University student; The University has advised you that I am a student – why do I still have a bill for Council Tax?**

Please ensure you have also action the following;

- Complete and return our [Council Tax exemption/ discount claim form](#)
- If you live with other students- have they supplied proof of students status
- If you live with non-students, a bill may be issued with a discount\* rather than an exemption. You as the student may not be liable to pay this bill as the non-student in the property may be instead. (Refer to [Are all students exempt from Council Tax?](#) for further information)

NB: We receive student details in the October and February each year. Therefore if you are a new student and your course begins September we will not have your information until October. This will result in a delay in awarding your exemption. Please ensure you complete our [exemption/ discount form](#) as soon as you register with the university.

Prior to February 2009 GCC Student exemption forms requested that you confirm the dates in which you wish to apply for. Therefore if you completed the application prior to this date, you must consider the dates you applied for – Is the bill before or after these dates? If so and you were a student during this period please apply for an exemption/discount to cover the period of this bill.

\* Dependant on how many non-students are in household

### **How to complete the application form**

The general rule to remember is to answer every question - even if it does not apply to you enter no, none or not known.

Apply for the [exemption/discount](#) from the first day you become a student or from the date you moved into a property / date you became the owner/ tenant (which ever is first) to the last day you are a student.

Ensure [section 2](#) is completed in full by your college/university and that they enter your full course dates and not your term dates.

### **Why do I have a bill for a property that I no longer live in? I was a student when I lived there.**

There may be a number of reasons - please check the period the bill is for - if you were a full-time student living with other full-time students you will be entitled to claim an exemption.

The most common reason is the bill is for a period before you were a student or after you course has ended-

Please ensure you also action the following;

- Complete and return our [Council Tax exemption/ discount claim form](#)
- If you lived with other students- have they supplied proof of [students status](#), If not have this sent to us
- If you live with non-students, a bill will be issued with a discount rather than an exemption. You as the student may not be liable to pay this bill, as the

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non-student in the property may be instead. (Refer to [Are all students exempt from Council Tax?](#) for further information)

If you have any questions [contact us](#) direct.

### Why has my exemption/discount ended when I am still a full-time student?

It may be for a number of reasons, and it would be difficult to answer this question without knowing the full circumstance of your household. It is worth noting the following;

We award exemption/ discount based on;

- The information entered on the exemption/ discount claim form
- The dates confirmed by the college/university that you were in fact a full-time student
- Student status of other members in the household
- Prior to February 2009 the dates you entered in the form that you wanted to claim exemption/discount for

Please check

- The date on the bill, and if you are still a full-time student living with only other full-time students, please complete and return an application form along with supporting evidence (for all students) for the period of the bill.
- Have you or your flat mates changed course, dropped out or just graduated?, If you have, then your entitlement to exemption may end. Please [contact us](#) and we will advise of the best course of action to take.
- Has you or your flat mates' [student status](#) run out – This can often be the case when the college /university enters the term dates rather than the course dates.

**Remember** you are no longer a student when your course ends; this is often before you graduate.

If in doubt please [contact us](#) we will be able to explain to you why your exemption/discount has ended.

### I am a student living with non-students. Will I get a Council Tax bill?

Providing you are a full-time student, and have completed our Council Tax [exemption/ discount claim form](#) and supplied proof of [student status](#). You will be made non liable for Council Tax and the non-students that you live with would receive a bill. However if you are the resident owner or sole leaseholder of the property you will still receive a bill even if you are a student

#### Why?

Students are excluded from liability for Council Tax where they share liability for a property. This means that only the non-students in a property will receive a bill and will be responsible for making sure it is paid.

**Example:** A student and a non-student jointly rent a flat. Upon providing proof of their student status, the student will not be held liable for Council Tax and the non-student will be billed for the 75% remaining.

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### **I am a non-student living with students. Will I have to pay full Council Tax?**

This depends on who else lives with you. If you are the only non student in the property you will receive a 25% discount on your bill. Providing the full-time student(s) has completed [Council Tax exemption/ discount claim form](#) and supplied proof of [student status](#).

If you live with another non-student and a student you will not receive a discount on your bill. The student would be made non liable for Council Tax purposes.

NB: You may be able to claim [Council Tax Benefit](#), which is an income-based benefit.

### **Why?**

Students are excluded from liability for Council Tax where they share liability for a property. This means that only the non-students in a property will receive a bill and will be responsible for making sure it is paid.

**Example:** A student and two non-students jointly rent a flat. The student completes a Council Tax [exemption/ discount form](#) and supplies proof of [student status](#), the student will not be held liable for Council Tax and the two non-students will be billed for 100% Council Tax due.

### **I have a Council Tax bill – I am a full-time student, what should I do?**

You should complete and return our [exemption/discount form](#) along with proof of [student status](#) for all students that live with you.

NB: If you have already done this, check the date the bill was issued (if issued close to or prior to your claim it may be we have still to work on your claim), period the bill covers and if they match the period that you applied for [Contact us](#)

### **I have a final reminder for Council Tax – I am a full-time student, what should I do?**

You should complete and return our [exemption/discount form](#) along with proof of [student status](#) for all students that live with you.

NB: If you have already done this, check the date the bill was issued (if you issued close to our prior to your claim it may be we have still to work on your claim) period the bill covers and if they match the period that you applied for [Contact us](#)

### **I have been contacted by debt collection agency (BCW, Scott & Co. or Stirling Park) regarding Council Tax– I am a full-time student, what should I do?**

You should complete and return our [exemption/discount form](#) along with proof of [student status](#) for all students that live with you.

NB: If you have already done this, check the date the bill was issued (if you issued close to our prior to your claim it may be we have still to work on your claim) period the bill covers and if they match the period that you applied for [Contact us](#)

## **Students and Council Tax Help Section**

### **My course has recently ended, my graduation is not for another month or so; do I have to pay Council Tax?**

Yes you may have to pay Council Tax – This depends on the date that your college or university considers your course official end date to be. You will be liable for Council Tax from this date, however you may be able to claim [Council Tax benefit](#), which is an income-based benefit from this date.

**Example:** A student lives alone and is due to graduate on the 19<sup>th</sup> July 2009; previously the student applied for exemption and supplied proof of student status, confirming the course dates to be 19<sup>th</sup> Sept 2005 until 29<sup>th</sup> May 2009. The student would therefore become liable for Council Tax from 30<sup>th</sup> May 2009 and entitled to apply for single person discount and Council Tax benefit.

### **What do I do if I am living in Halls of Residence?**

Students who live in halls of residence provided by their university or college are not required to register with the council for Council Tax. You must however tell us when you move from halls and claim your Council Tax [exemption/discount](#).

To do this please complete and return our [exemption/discount form](#) along with proof of [student status](#) for you and all students that live with you.

### **Do I have to pay Council Tax during the summer?**

No, most full-time student do not have to pay Council Tax during the summer period as long as you remain registered as a full-time student during the summer period.

If you are moving between college / university there may be a break in your exemption/discount, as you will not be registered as a full-time student with a college or university during this period.

It is important that if you fall into this category you [Contact us](#). We will look at each case individually to see if we can award an exemption for the summer period.

### **If you are under 20**

Refer to [I am under 20 and I have just left school/college and am due to begin a college/university course after the summer – Do I have to pay Council Tax for the summer period?](#)

### **If you are over 20**

Refer to [I have just completed a course at college/university and I am due to begin a new course at college/university after the summer – Do I have to pay Council Tax for the summer period?](#)

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### **I have just completed a course at college/university and I am due to begin a new course at college/university after the summer – Do I have to pay Council Tax for the summer period?**

If you are moving between courses or college/university there may be a break in your exemption/discount, as you will not be registered as a full-time student with any college or university during the summer period.

#### **Over 20**

It is important that if you fall into this category you [Contact us](#). We will look at each case individually to see if we can award an exemption for the summer period.

#### **Under 20**

Refer to [I am under 20 and I have just left school and I am due to begin a college/university course after the summer – Do I have to pay Council Tax for the summer period?](#)

### **I am under 20 and I have just left school/college and am due to begin a college/university course after the summer – Do I have to pay Council Tax for the summer period?**

If you have just left school/college, you will not yet be registered with a college/university as a full-time student. Therefore you will not be entitled to a student exemption/discount.

However as you intend become a full-time student you can apply for a Council Tax Exemption under the category "A school leaver under the age of 20".

You must be under the age of twenty and have left school/college on or after 31<sup>st</sup> May and have/will become a full-time student on or before 31<sup>st</sup> October the same year.

You need claim this exemption/discount by completing our [exemption/discount form](#) and by supplying the following;

- Your Birth certificate
- A letter from your school and college/university confirming that education is continuing.

Please refer to [Are all students exempt from Council Tax?](#) This gives information on discounts /exemptions applicable for mixed households i.e. under 20 school leavers, students etc.

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### **My son/daughter is a full-time student – what should they do for Council Tax?**

They should complete and return our [exemption/discount form](#) along with proof of [student status](#) for themselves and all students that live in the property.

### **I am a gap year student – Do I have to pay Council Tax?**

This depends on whether or not you are registered with a college/ university as a full-time student. If you are, then you are entitled to claim student exemption/discount. If you are not registered then you are not entitled to claim student exemption/discount, however you can claim [Council Tax benefit](#), which is an income-based benefit.

The college /university must certify that they consider you to be a full-time student during this period.

### **I am repeating some subjects – Do I have to pay Council Tax?**

This depends on whether or not you are registered with a college/ university as a full-time student. If you are, then you would be entitled to claim student exemption/discount. If you are not registered, then you are not entitled to claim student exemption/discount, however you may be eligible to claim [Council Tax benefit](#), which is an income-based benefit.

The college /university must certify that they consider you to be a full-time student during this period in order for a Council Tax exemption/discount to be awarded.

### **I am following a full-time course on a part-time basis due to health or medical reasons and I intend to return to full-time – Do I have to pay Council Tax?**

This depends on what your college /university consider you to be; If you are still considered to be a full-time student by the college/ university, then you are entitled to claim student exemption/discount. If you are not considered to be a full-time student you would not be entitled to claim student exemption/discount, however you may be eligible to claim [Council Tax benefit](#) which is an income based benefit.

The college /university must certify that they consider you to be a full-time student during this period in order for a Council Tax exemption/discount to be awarded.

### **I am unable to get proof that I am a student as the college /university is closed – What should I do?**

[Contact us](#) directly **do not** avoid making contact or ignore Council Tax bills.

You should also complete and return our [exemption/discount form](#) along with a covering letter explaining why you are unable to obtain proof of student status, also confirming the date that you will be able to obtain proof.

We will then place a hold on you account until this date – If you fail to supply the proof of student status as agreed a reminder letter will be issued.

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### **I am a landlord and my tenants are students – what should I do for Council Tax?**

Advise us of who the tenants are, when they moved in and that they are students. You can now do this online by using our [landlord notification form](#).

Best practise would also be to have you student(s) tenant(s) complete and return our [exemption/discount form](#) along with proof of [student status](#).

This can be done by them [online](#) or by [post](#). You can order some exemption/discount forms for students by [contacting us](#)

### **I have just completed an undergraduate course and I am going to start my post graduate after the summer – Do I have to pay Council Tax for the summer period?**

Refer to [I have just completed a course at college/university and I am due to begin a new course at college/university after the summer – Do I have to pay Council Tax for the summer period?](#)

### **I am moving address – will my exemption/discount be transferred?**

No, you must complete a new [exemption/discount form](#); if you supplied proof of student status at your previous address we will use this. Please advise us of your previous address when you submit the form.

If we require you to supply further proof of student status we will write to you to request this.

NB: You may receive a Council Tax bill out prior to us receiving your form and awarding exemption. Do not ignore this bill [contact us](#). As we may require further information from you or person(s) you live with.

### **What happens if one of the students moves out of the property?**

You need to [Contact us](#). You must let us know of any changes in the occupants of the property. We will update the liability and send you a revised bill, including any revised exemption/discounts.

**Example 1:** John & Tracy share a house. They are both full time students and have a student exemption. John moves out of the property and no one else moves in. Tracy contacts us to advise of this and a revised bill showing the student exemption is issued in her name only.

**Example 2:** John & Tracy share a house. John is a full-time student but Tracy is not. Tracy receives a 25% reduction on her Council Tax as John is disregarded. John moves out of the property, no one else moves in. Tracy contacts us to advise of this and a revised bill is issued. Tracy still receives a 25% discount, as she is now a single person.

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### What happens if someone new moves in to the property?

Contact us: You will need to let us know of any changes in the occupants of the property. We will update the liability and send you a revised bill, including any revised exemption/discounts.

**Example 1:** John & Tracy share a house. They are both full time students and have a student exemption. Steven moves in to the property, he is a student. Tracy contacts us to advise and Steven forwards on proof of his student status. A revised bill is issued to John, Tracy & Steven showing the student exemption.

**Example 2:** John & Tracy share a house. John is a full-time student but Tracy is not. Tracy receives a 25% reduction on her Council Tax as John is disregarded. Fiona, who is employed, moves in to the property. Tracy contacts us to advise of this and a revised bill is issued to Tracy & Fiona for 100% of the Council Tax from the date Fiona moved in. John is considered as non-liable for Council Tax by us, therefore Tracy & Fiona are responsible for ensuring the bill is paid.

### 5 things to remember about Students and Council Tax

- Full-time students can claim for exemption/discount - part time students cannot
- You need to claim your exemption/discount - it will not be automatically awarded
- You may have to provide proof that you are a full-time student
- Never ignore a Council Tax bill
- If you have a question contact us – We are here to help

### Do you still need help?

If you have read the Help section and were unable to find an answer to your question then please contact us and we will be happy to assist. You can contact us by

- Email [Students@fs.glasgow.gov.uk](mailto:Students@fs.glasgow.gov.uk)
- Telephone 0845 600 80 40 (Mon- Thurs 8.30am – 8pm Fri 8.30am-7pm Sat 9.15am-12noon)
- In person 45 John Street G1 1DE (Mon-Thurs 9am-4pm Fri 9am-3.30pm)

**Remember** to include your full name, full address, Council Tax reference and contact telephone number in all correspondence you send to us.