

Students and Council Tax Help Section

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 we hope will cover any areas you are unsure about.

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

1. [What is Council Tax?](#)
2. [I am a student why do I have a bill for Council Tax?](#)
3. [What is a student for Council Tax purposes?](#)
4. [What courses are specified for Council Tax purposes?](#)
5. [Are all students exempt from Council Tax?](#)
6. [I am an international student – what are the rules for me?](#)
7. [I am a student but my spouse/dependant is from outwith the UK – what are the rules for me?](#)
8. [I am a part-time student- what are the rules for me?](#)
9. [How do I prove student status?](#)
10. [When do I apply for exemption from Council Tax?](#)
11. [When do I apply for a discount from Council Tax?](#)
12. [I am a University of Glasgow, University of Strathclyde, University of the West of Scotland or Glasgow School of Art student; I have opted-in for my details to be passed to the Council – why do I still have a bill for Council Tax?](#)
13. [I am a Caledonian University, Royal Conservatoire of Scotland, City of Glasgow College, Kelvin College or Glasgow Clyde College student; They have advised you that I am a student – why do I still have a bill for Council Tax?](#)
14. [How to complete the application form](#)
15. [Why do I have a bill for a property that I no longer live in? I was a student when I lived there.](#)
16. [Why has my exemption/discount ended when I am still a student?](#)
17. [I am a student living with non-students. Will I get a Council Tax bill?](#)
18. [I am a non-student living with students. Will I have to pay full Council Tax?](#)
19. [I have a Council Tax bill – I am a full-time student, what should I do?](#)
20. [I have a Council Tax Reminder – I am a full-time student, what should I do?](#)
21. [I have been contacted by debt collection agency \(Scott & Co., Walker Love or BCW Group\) about Council Tax– I am a full-time student, what should I do?](#)
22. [My course has recently ended, my graduation is not for another month or so; do I have to pay Council Tax?](#)
23. [What do I do if I am living in Halls of Residence?](#)
24. [Do I have to pay Council Tax during the summer?](#)
25. [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?](#)
26. [I am under 20, have just left school and am due to begin a college /university course after the summer – Do I have to pay Council Tax during the summer?](#)
27. [My son/daughter is a student – what should they do for Council Tax?](#)
28. [I am a gap year student – Do I have to pay Council Tax?](#)
29. [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?](#)
30. [I am unable to get proof that I am a student as the college /university is closed – What should I do?](#)
31. [I am a landlord and my tenants are students. What must I do for Council Tax?](#)
32. [I have completed an undergraduate course and am going to start a postgraduate next term – Do I have to pay Council Tax during the summer?](#)
33. [I am a research/writing up student – do I have to pay Council Tax?](#)
34. [I am moving address – will my exemption/ discount be transferred?](#)
35. [What happens if one of the students moves out of the property?](#)
36. [What happens if someone new moves in to the property?](#)
37. [5 things to remember about Students and Council Tax](#)
38. [I still need help](#)

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 either 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 (31st 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 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.

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 a specified course at a designated educational establishment for 21 hours or more per week for a least 24 weeks;
- or
- Someone who is under 20 years old who studies a course of non-advanced education 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 Full-time students by Council Tax law.

Students and Council Tax Help Section

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.

What courses are specified for Council Tax purposes?

Only students studying certain courses will be classed as students for Council Tax purposes. For all students, these are:

- A degree, certificate or diploma
- A doctor of Philosophy or Master's degree (or comparable)
- A certificate or diploma in professional studies (or comparable)
- A licentiate of a theological college

In addition, students under 20 can also be studying courses no higher than:

- Higher or A-Level
- Ordinary National Certificate
- Ordinary National Diploma

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 may be able to claim [Council Tax reduction](#) which is an income based reduction.

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 falls into one of the categories 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 by 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
 - Students and their non-British spouses or dependants
 - Persons Under 18
 - 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

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.

Students and Council Tax Help Section

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 a student from elsewhere in the EU, you may still be considered as a student for Council Tax purposes. Remember, you must fulfill the same criteria as U.K students for Council Tax. This means that you must be registered and attending a designated educational establishment and undertaking a course which leads to the award of a relevant qualification by that establishment. Any non-student spouses or adult dependants who live with you may remain liable to pay Council Tax.

Students who are not registered with an establishment either in the UK or elsewhere in the EU cannot be considered as students for Council Tax purposes.

Note: Prior to 1st April 2011, only students who were attending an educational establishment in the UK could qualify as a full-time student for Council Tax purposes. Where you are registered at an educational establishment elsewhere in the EU, Council Tax exemption/discount can only be given from this date onwards.

I am a student but my spouse/dependant is from outwith the UK – what are the rules for me?

If you are a full-time student but also live with a spouse/partner from outwith the UK, they can also claim Council Tax exemption if they can prove that they either have no recourse to public funds or are prohibited from taking paid employment.

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 is 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 reduction](#), 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, Royal Conservatoire of Scotland, City of Glasgow College, Kelvin College and Glasgow Clyde College students are only required to complete our [exemption/discount form](#) as the university will confirm student status electronically to Glasgow City Council.

Students and Council Tax Help Section

- University of Glasgow, University of Strathclyde, University of the West of Scotland and Glasgow School of Art students can opt-in through their educational establishment for their details to be passed to the Council. This will confirm student status electronically to Glasgow City Council. (Please allow at least 14 working days for this information to reach us)

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

- Your college or university registry or student services department 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, the date they moved in and 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 University of Glasgow, Strathclyde University, University of the West of Scotland or Glasgow School of Art student; I have opted-in for my details to be passed to the Council – 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 educational establishment may take at least 14 working days to reach Glasgow City Council. Please ensure you only opt in once.

* Dependant on how many non-students are in household

Students and Council Tax Help Section

I am a Caledonian University, Royal Conservatoire of Scotland, City of Glasgow College, Kelvin College or Glasgow Clyde College student; They have advised you that I am a student – why do I still have a bill for Council Tax?

Please ensure you also do 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 commencing in October 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.

* 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, you should still 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 your 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 student 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 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.

Students and Council Tax Help Section

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

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 flatmates changed course, dropped out or recently 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 flatmates' 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're no longer a student once 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.

Students and Council Tax Help Section

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 reduction](#), which is an income based reduction.

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 Council Tax Reminder – 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). Also, check the period the bill covers and if it matches the period that you have applied for, [Contact us](#)

I have been contacted by debt collection agency (Scott & Co., Walker Love or BCW group) 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 issued close to or prior to your claim it may be we have still to work on your claim). Also, check the period the bill covers and if it matches the period that you have applied for, [Contact us](#)

Students and Council Tax

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 reduction](#), which is an income based reduction from this date.

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

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 to claim 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 students don't 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 or 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. Where this is the case, no Council Tax Exemption/Discount can be given. There are special rules for students articulating from HNC or HND Courses into the 2nd or 3rd year of a Degree course - please contact us if this is the case.

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?](#)

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?

Over 20

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. In this case, no Council Tax Exemption/Discount can be given until you commence your new course.

Students and Council Tax

Under 20

If you are under 20, different rules may apply from those over 20. Refer to the [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?](#) Section for more information

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

If you have just left school/college, you will not yet be registered with an 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 discount.

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

You need claim this discount by completing our [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.

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 would be entitled to claim student exemption/discount. If you are not registered then you would not be entitled to claim student exemption/discount, however you may claim [Council Tax reduction](#), which is an income based reduction.

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

Students and Council Tax

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 reduction](#), which is an income based reduction.

The college /university must certify that they consider you 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 reduction](#) which is an income based reduction.

The college /university must certify that they consider you 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 your account until this date – If you fail to supply the proof of student status as agreed a reminder letter will be issued.

I am a landlord and my tenants are students – what must 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 your student tenant(s) complete and return our [exemption/ discount form](#) along with proof of student status.

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

Students and Council Tax

I have just completed an undergraduate course and am going to start my post graduate next term – Do I have to pay Council Tax during the summer?

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 a research/writing up student – do I have to pay Council Tax?

Students undertaking Research courses or writing up a thesis or dissertation are only considered to be students for Council Tax purposes where their educational establishment considers that they still fulfil the regulations for being a [full-time student](#).

I am moving address – will my exemption be transferred?

No, you must complete a new [exemption/discount form](#). If you supplied proof of student status at your previous address, we may use this. Please advise us of your previous address when you submit your [exemption/discount 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 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 live together they are both full time students and have a student exemption. John moves out of the property, no one else moves in. Tracy contact us to advise, we update the account and send Tracy a revised bill showing the student exemption in her name only.

Example 2: John & Tracy live together John is a full-time student 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 contact us to advise, we update the account and send Tracy a revised bill, Tracy still receives a 25% discount as she is non a single person.

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 live together 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, Steven forwards on proof of his student status. We update

Students and Council Tax

the account and send a revised bill to John, Tracy & Steven showing the student exemption.

Example 2: John & Tracy live together. John is a full-time student, Tracy is not. Tracy receives a 25% reduction on her Council Tax as John is disregarded. Fiona moves in to the property, she is employed. Tracy contacts us to advise of this and a revised bill is sent to Tracy & Fiona for 100% of the Council Tax from the date Fiona moved in. Due to his student status, John is considered as a non-liaible occupant for Council Tax purposes and so only Tracy & Fiona are responsible for ensuring that 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're 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
- Telephone 0141 287 5050 (Mon- Fri 9am – 5pm)
- In person 45 John Street G1 1DE (Mon-Thurs 9am - 5pm)

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