A Guide for Students, Apprentices and School Leavers

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1. Introduction

On 1 April 1993 the council tax replaced the community charge (or "poll tax") as the way people contribute to the cost of local services.

Under the council tax there is special help for vulnerable and low income groups. This leaflet describes the arrangements that have been made to help **students, student nurses, apprentices, and school leavers** with their council tax responsibility and is one of a series of leaflets explaining specific aspects of the council tax. The water and sewerage charges are collected with the council tax by Councils, on behalf of the Water Authorities. All rules applying to liability for council tax generally apply to the water and sewerage charges, except where different provisions are described.

2. Who has to pay the Council Tax?

Where a house is someone's sole or main residence, the owner-occupier or resident tenant will usually be liable for the council tax bill. For other houses, including empty property, holiday homes, etc, the tenant or owner will normally be liable.

The owner will also be responsible in a limited number of cases in which it would be difficult to make the people living in the property liable. These include, for example, certain types of shared accommodation, accommodation within a larger house for people in domestic service, and certain property owned by religious orders. If you live in shared accommodation where the landlord is responsible for paying, you might be asked to pay a contribution towards the bill as part of your rent.

In many cases one person alone will be liable for the council tax in respect of a house. But where two or more people are joint owners or joint tenants they will be jointly liable for the council tax regardless of whether the bill is sent to them in their joint names or just to one of them. Where a liable person is living in the dwelling with their husband, wife or civil partner then, generally, both will be jointly liable for the council tax bill. This also applies to a couple living together as husband and wife or as civil partners.

3. How can I tell who is liable?

There will be only one council tax bill for each dwelling. To work out who will have to pay for your house (or "dwelling"), look down the list below. As soon as you reach a description which applies to someone in your house, that person will be responsible for the bill (and will be the "liable person").

   a. a resident who owns the property;
   b. a resident who is a tenant;
   c. a resident who is a statutory, statutory assured, or secure tenant;
   d. a resident who is a sub-tenant;
   e. any other resident;
   f. the non-resident owner unless there is a non-resident tenant or a non-resident sub-tenant, either of whom have a lease of six months or more.
A "resident" is a person of 18 years or over who lives in the dwelling as his or her sole or main residence.

Generally the rules mean that the owner occupier(s) or tenant occupier(s) (including council tenant(s)) will usually have to pay the tax. If the property is empty, or it is no one's main home, for example a holiday home, liability will fall on the owner, subject to paragraph f. A tenant will not be liable for the council tax if the landlord lives in the same dwelling.

**STUDENTS**

4. What special provisions have been made for students

If you are a student there are three special provisions that may affect you.

- If you live in a flat, house or bedsit on your own or only with other students, or if you have a room in Halls of Residence the property will be exempt and you will not pay council tax.
- If you leave your term time accommodation, which is exempt, for example during the holidays, and it remains unoccupied it will be exempt from council tax while you are away. The exemption is applied for a period of up to four months from the end of the last period of six weeks or more during which it was occupied.
- If you live with someone who is not a student you will not be counted towards the council tax bill. The level of the full council tax will be based on the assumption that there are two adults (people aged 18 or over) living in the property; where there are less than two people, discounts will apply. Adults living on their own will get a bill with a 25% discount applied and where no-one lives in a property the discount will be 50%. Bills will not be increased if there are more than two adults.

You may find the following examples helpful:

**Example A**

<table>
<thead>
<tr>
<th>Status of Resident Adults</th>
<th>Counted Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student</td>
<td>no</td>
</tr>
<tr>
<td>Student</td>
<td>no</td>
</tr>
<tr>
<td>Student</td>
<td>no</td>
</tr>
<tr>
<td>Student</td>
<td>no</td>
</tr>
</tbody>
</table>

Because all the residents are students, the property will be exempt and there will be no council tax bill.

**Example B**

<table>
<thead>
<tr>
<th>Status of Resident Adults</th>
<th>Counted Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Father, employed</td>
<td>yes</td>
</tr>
<tr>
<td>Mother, employed</td>
<td>yes</td>
</tr>
</tbody>
</table>
Daughter, student  no

The daughter is not counted but because there are two other adults who are counted the bill will not attract a discount.

**Example C**

<table>
<thead>
<tr>
<th>Status of Resident Adults</th>
<th>Counted Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parent, employed</td>
<td>yes</td>
</tr>
<tr>
<td>Son, student</td>
<td>no</td>
</tr>
</tbody>
</table>

The bill will be reduced by a discount of 25% because only the parent is counted.

**Example D**

<table>
<thead>
<tr>
<th>Status of Resident Adults</th>
<th>Counted Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employed</td>
<td>yes</td>
</tr>
<tr>
<td>Student</td>
<td>no</td>
</tr>
<tr>
<td>Student</td>
<td>no</td>
</tr>
</tbody>
</table>

Here the bill will carry a discount of 25% because there is only one adult to be counted.

**Example E**

<table>
<thead>
<tr>
<th>Status of Resident Adults</th>
<th>Counted Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unemployed</td>
<td>yes</td>
</tr>
<tr>
<td>Student</td>
<td>no</td>
</tr>
</tbody>
</table>

Here the bill will carry a discount of 25% because there is only one adult to be counted. The unemployed person, provided they have a council tax liability, will, however, be eligible to apply for a council tax reduction.

**Example F**

<table>
<thead>
<tr>
<th>Status of Resident Adults</th>
<th>Counted Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Severely Mentally Impaired</td>
<td>no</td>
</tr>
<tr>
<td>Student</td>
<td>no</td>
</tr>
</tbody>
</table>

Properties occupied solely by students and severely mentally impaired persons will be exempt and there will be no council tax bill.

**Example G**

<table>
<thead>
<tr>
<th>Status of Resident Adults</th>
<th>Counted Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Severely Mentally Impaired</td>
<td>no</td>
</tr>
<tr>
<td>Carer</td>
<td>no</td>
</tr>
<tr>
<td>Student</td>
<td>no</td>
</tr>
</tbody>
</table>
Here the bill will carry a discount of 50% as all the resident adults are disregarded for council tax purposes.

5. **What is the definition of a student for council tax purposes?**

For the purposes of council tax a student is someone, who is one of the following:

- a foreign language assistant with an appointment at a school or other educational establishment who is registered with the British Council;
- a person, aged either under or over 20, who is enrolled at an EU educational establishment for the purpose of undertaking a specified course of education which they are normally required to attend for at least 24 weeks in each academic year and which requires on average at least 21 hours of study, tuition or work experience in each of those weeks. Details of qualifying educational establishments and courses of education are given at the back of this leaflet in Appendices 1 and 2;
- a person aged under 20 who is undertaking a qualifying course or courses of education which involves in total more than 12 hours per week of study, tuition or practical work. Details of qualifying courses for this purpose are given below.

**Student nurses studying academic courses at university or college will be treated as students for council tax purposes. References in this section to students include reference to student nurses studying academic courses at university or college.**

6. **What is a qualifying course of education for a person under 20?**

The course must be one

- which lasts for more than three calendar months
- which is **not** an excepted course (see Appendix 3). (Many people attending such courses will qualify as students under the alternative criteria which are not age restricted)
- which is not undertaken as a result of your employment
- which is **not** a correspondence course
- which is **not** an evening class.

7. **What evidence will be needed to confirm student status?**

You may be asked to provide a certificate from your college or university. There is an obligation on the college or university to provide this certificate on request. You must request the certificate while you are a student or within one year of ceasing to be one.
8. Can a student be liable for the council tax bill?

Yes. It is important to remember that, although you will not count towards the number of adults in a house for purposes of a council tax bill, if you are the liable person you will remain liable and will be responsible for paying any council tax bill. So, if you are a student owner-occupier and have a tenant who is employed you will be responsible for the bill after its reduction by 25% for the single person’s discount.

When am I regarded as becoming a student?

On the day you start your course.

9. What happens in the case of students from overseas or another part of the UK?

A student from another country will be treated in the same way as other students, as will students studying qualifying courses at EU educational establishments.

10. What happens to students who spend time abroad during their courses?

If you are liable to pay council tax and leave the country to study or work abroad as part of your course you may cease to be liable to pay the council tax during that time. This may depend on where your council decides you have your sole or main residence, so if you are going to spend time abroad as part of your course you should let them know.

11. What happens if you cease to be a student?

If you cease to be a student you should notify the council of your change in status. If you are no longer a student, are an adult and are living with a non-student you will be counted for the council tax in the normal way. If you cease to be a student and are the only non-student living with students there will be a council tax bill, subject to a 25% discount because you would be the only adult counted.

If you are liable to pay a council tax bill which has been discounted because a student lives in your home you should let your council know that the bill should no longer be discounted in respect of that person.

If you have to leave your course temporarily, for example because of illness, you will not lose your student status. This is because you intend to return to your course as soon as you are able.

STUDENT NURSES

12. What arrangements have been made for student nurses.

Students studying for a degree in nursing will be treated in the same way as other full or part-time students - Please see section 4
13. What is meant by the term ‘apprentice’?

For council tax purposes an apprentice is a person who:

- Is employed for the purpose of learning a trade, business, profession, office, employment or vocation;
- Is undertaking training, leading to a qualification accredited by the Qualifications and Curriculum Authority or the Scottish Qualifications Authority; and
- Is employed at a salary substantially less than they would receive if they had achieved the qualification and in any event is no more than £195 per week.

14. What arrangements have been made for apprentices?

If you are an apprentice you will not be counted towards the number of adults in your home. Your flat, house or bedsit will not be exempt.

You may find the following examples helpful:

Example A

<table>
<thead>
<tr>
<th>Status of Resident Adults</th>
<th>Counted Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Apprentice</td>
<td>no</td>
</tr>
<tr>
<td>Apprentice</td>
<td>no</td>
</tr>
<tr>
<td>Worker, employed</td>
<td>yes</td>
</tr>
</tbody>
</table>

The bill will have a discount of 25%. If they are joint owners or joint tenants all three will be liable for the reduced bill.

Example B

<table>
<thead>
<tr>
<th>Status of Resident Adults</th>
<th>Counted Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Husband or Civil Partner 1, Apprentice</td>
<td>no</td>
</tr>
<tr>
<td>Wife or Civil Partner 2 non- Apprentice</td>
<td>yes</td>
</tr>
</tbody>
</table>

The bill will have a 25% discount. Both will be liable for the reduced bill.

Example C

<table>
<thead>
<tr>
<th>Status of Resident Adults</th>
<th>Counted Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Apprentice</td>
<td>no</td>
</tr>
<tr>
<td>Apprentice</td>
<td>no</td>
</tr>
</tbody>
</table>

The bill will be discounted by 50% because there are no adults to be counted. Both will be liable for the reduced bill, if they are joint owners or joint tenants.
The bill will be discounted by 50% because there are no adults to be counted. Both will be liable for the reduced bill, if they are joint owners or joint tenants.

15. Eighteen and Nineteen year olds

Some 18 and 19 year olds will not be counted towards the council tax bill. To be in this group you will be:

- an 18 year old in respect of whom child benefit is still payable; or
- an 18 or 19 year old who leaves school (or finishes any other qualifying course of education) between 1 May and 31 October you will not be counted until 1 November of the year in question.

Your flat, house or bedsit will not be exempt. Look at the examples given under the passage on Apprentices and substitute ‘18 or 19 year old’ for ‘apprentice’ to see how you will affect the council tax bill where you live.

16. Under Eighteens

You will not be counted towards the council tax bill if you are under 18. Properties occupied solely by people under 18 will be exempt from the tax.

COUNCIL TAX REDUCTIONS

17. What help can I get with my bill?

If your income is low you may be able to apply for a council tax reduction. Please refer to the separate council tax reduction section of the Scottish Government website for further details. [http://www.scotland.gov.uk/Topics/Government/local-government/17999/counciltax/CTR](http://www.scotland.gov.uk/Topics/Government/local-government/17999/counciltax/CTR)

FIND OUT MORE

18. How can I find out more?

This leaflet covers the main aspects of the council tax as they apply to students, student nurses, apprentices and school leavers. It is intended to help you understand how you will be affected. It does not cover every detail and should not be regarded as a comprehensive statement of the law.

If you need further information you should contact your council.
If you have general enquiries about the council tax you can write to:-

Council Tax Enquiries
The Scottish Government
Area 3-J North
Victoria Quay
Edinburgh
EH6 6QQ

Revised March 2013
APPENDICES

The following Appendices are taken from the Schedules to the Council Tax (Discounts) (Scotland) Consolidation and Amendment Order 2002, as subsequently amended.

Appendix 1

Specified Institutions

1. Any fundable body within the meaning of section 6 of the Further and Higher Education (Scotland) Act 2005.

2. A theological college.

3. A college of nursing and midwifery or a college of health established by a Health Board or by a Regional or District Health authority, or by the equivalent authority in a Member State other than the United Kingdom.

4. Any other institution situated in any Member State which provides any course of education specified in Appendix 2, with the exception of training establishments for the armed forces.
Appendix 2

Qualifying Courses

A qualifying course of education is a course of education—

(a) which subsists for more than 3 calendar months;

(b) which is not an excepted course;

(ba) which is not undertaken as a consequence of an office or employment held by the person;

(c) with respect to which tuition is principally received otherwise than through correspondence; and

(d) with respect to which the relevant activities are (insofar as they are normally carried out under the course at particular times) normally so carried out principally between 8.00am and 5.30pm.
Appendix 3

Excepted Courses

(1) In Appendix 2, an excepted course means, subject to sub-paragraphs (2) and (3)—

(a) a course for the further training of teachers or youth and community workers;
(b) a post-graduate course (including a higher degree course);
(c) a first degree course;
(d) a course for the Diploma of Higher Education;
(e) a course for—
   (i) the Higher National Diploma or Higher National Certificate of the Scottish Qualifications Authority;
   (ii) a Scottish Vocational Qualification Level IV; or
   (iii) the Diploma in Management Studies;
(f) a course for a diploma, certificate or qualification equivalent to those specified in head (e) above;
(g) a course for the Post Graduate Certificate in Education;
(h) a course in preparation for a professional examination at higher level;
(i) a course providing education at a higher level (whether or not in preparation for an examination); and
(j) a course provided by a single educational establishment situated in a Member State other than the United Kingdom which is not otherwise a course described in this sub-paragraph, but which is equivalent to such a course.

(2) For the purposes of sub-paragraph (1)(h), a professional examination is at higher level if its standard is higher than—

(a) the standard of examinations at the higher grade of the Scottish Certificate of Education or the Advanced Level for the General Certificate of Education; or
(b) the assessment for the National Certificate of the Scottish Qualifications Authority for Scottish Vocational Qualification Level III.
(3) For the purposes of sub-paragraph (1)(i) above, a course is to be regarded as providing education at a higher level if its standard is higher than the standard of courses providing education in preparation for any of the examinations or the assessments mentioned in sub-paragraph (2) above.

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