



**Northumbria
University**
NEWCASTLE

A Guide to Council Tax

Council Tax is a tax on domestic property collected by Local Authorities. Council Tax helps to fund local services such as Education, Libraries, Street Lighting, Refuse Collection, Social Services, Police and the Fire Service. The charge is based on the value of the property and is payable annually (1 April - 31 March).

Council Tax Exemption

A property can be an 'exempt' dwelling, where no Council Tax is payable if:

- All adults living in the property are full-time students, or
- The accommodation is a hall of residence and has permanent exemption.

Full-Time Students

To be a full-time student, your course must:

- Last at least one calendar/academic year
- Involve at least 21 hours study a week
- Attend at least 24 weeks per year
- Involve studying at a 'prescribed educational establishment' i.e. a university.

Over the whole of the course you must spend less time on work experience than on study or tuition to qualify as a full-time student. There is one exception to this rule, which is a course for the initial training of teachers in schools. Students who meet this definition are exempt from paying Council Tax from the first day of their full-time course until they have completed, abandoned or been dismissed from the course. For more information, please visit: www.gov.uk/council-tax/discounts-for-full-time-students

How to Apply for Exemption from Council Tax

Unless you are living in halls of residence (which are permanently exempt), it will be necessary for you to provide your Council Tax Office with confirmation of your student status.

Council Tax Exemption letters are available to download from the 'Letter Requests' section of your student portal. A new Council Tax Exemption letter will be available to download at the start of each academic year. The letter includes your name and the start and end dates of your programme of study.

If you live in a property that is divided into self-contained flats, then each flat will get its own bill. If you live in a shared house or flat, the property is usually considered as one dwelling and only one bill is issued.

In order to 'exempt' the property from Council Tax, all students living in accommodation must prove their student status by showing the Council Tax office their Exemption Letter. If one person fails to do so, the property will not be exempt from Council Tax and will be a chargeable dwelling.

The responsibility of informing the Council Tax Office lies with the new tenants and this must be done as soon as they move into a property so that correct billing can be made. Students failing to apply for exemption will be issued with a bill, which, if ignored, will result in a court summons (plus costs).

If you live in:

University halls of residence – you don't need to do anything, as University halls are already exempt, but check with your House Manager that it is a University hall!

Liberty Quay – you are exempt but must bring your Council Tax Exemption Letter (available to download from the 'Letter Requests' section of your student portal) to Liberty Quay reception.

Private accommodation in Newcastle – students need to register with Newcastle City Council online:
www.newcastle.gov.uk/counciltax

Private accommodation outside Newcastle (e.g. Gateshead, North Tyneside etc) – you must register for exemption by going to the council offices with your Council Tax Exemption Letter.

Alternatively, you can download a Student Exemption Form from the relevant council website and post this into the Local Authority along with your Council Tax Exemption Letter (available to download from the 'Letter Requests' section of your student portal).

Part-Time Students

Part-time students are not normally exempt from paying Council Tax. However, if you are a part-time student on a low income you may be eligible to apply for Council Tax Reduction. If you live alone you should be eligible for the 25% single person discount. Please contact your Local Authority for more information.

Student Nurses

Nursing students qualify for Council Tax exemption. Nurses who are already qualified and registered who are taking a further course do not qualify.

Interrupting Students

An interrupting student is a full-time student who has taken time out from their studies – they have not withdrawn from their course. Such a student is still classed as a full-time student (SI 1996/636) and provided they remain enrolled at the University, they will continue to fall within the definition of a full-time student for Council Tax exemption purposes.

Withdrawing Students

Students who withdraw but remain living in an exempt dwelling (halls) are technically not exempt, but would not be asked for Council Tax (because the dwelling is exempt) unless it has come to light they are no longer studying and have put in a benefit claim. Students going from an undergraduate to a postgraduate course are liable for Council Tax for the summer period between courses.

Students with Non-Student Spouse/Partner

If you share accommodation with your spouse or partner and they are not a full-time student, the property will not be exempt from Council Tax. If you are the only adults living in the property, the non-student partner will receive a 25% discount from the full bill. If your combined household income is low, your non-student spouse / partner should apply to your Local Authority for Council Tax Reduction.

International and European Students

International and European students are treated like UK students when it comes to Council Tax liability.

- If you live in an 'exempt' dwelling such as halls of residence you will not have to do anything as your dwelling is permanently exempt

- If you live in other accommodation such as a private flat you must follow the instructions above to avoid getting a court summons.

International Students with Non-Student Spouse/Partner

A dwelling will not be exempt if you are living with your non-student spouse, civil partner or adult dependent, and they are:

- An EEA or Swiss national, or the family member of an EEA or Swiss national, who is exercising a right of free movement in the UK, or
- A British citizen, or
- Settled in the UK (with indefinite leave to enter or remain)
- Dependents of Tier 4 students are exempt as long as they have 'no recourse to public funds' stated on their visa.

If your non-student spouse or partner who is living with you, is a British citizen, EEA national, or has 'settled status' (indefinite leave to enter or remain), the property will not be exempt from the tax. They (not you, as you cannot make recourse to public funds) should apply for Council Tax Support if you have a low income.

For more information visit:
www.ukcisa.org.uk/Information--Advice/Fees-and-Money/Council-Tax

Other Circumstances when a Student will not be Charged Council Tax

If you live and share basic facilities with your landlord, (i.e. bathroom, kitchen) it will be your landlord's responsibility to pay the Council Tax.

From April 2004, rules state that students living with non-students are not jointly and severally liable for any Council Tax that the non-student attracts to the property. This has implications for people who cease being students whilst sharing accommodation with other students. In this instance the dwelling would stop being exempt and the non-student would be billed for the full amount of tax payable on the property. The students living in the property would not be legally liable for the charge.

For full details on Council tax exemptions see: www.gov.uk/council-tax

Erasmus and Short-Course Students

The Council Tax bill only takes into account people who are 'solely or mainly' resident in a dwelling. If you are in the UK for a short period, the local authority may accept that you are not 'solely or mainly resident'.

Local authorities decide sole or main residence on a case-by-case basis. However if you are deemed to be 'solely or mainly' resident in the UK and your course does not last for one academic or calendar year, then you will not meet the definition of 'student', so the relevant exemptions or disregards may not apply to you.

Contact Us

Tel: 0191 227 4127
sv.welfareandinternational@northumbria.ac.uk

Current Northumbria students should make enquiries via the Student Portal:
myportal.northumbria.ac.uk



FINANCIAL SUPPORT

Visit an Ask4Help point
northumbria.ac.uk/financialsupport

