



Council Tax Information for Students

What is the Council Tax?

The Council Tax is set by local authorities in Scotland to pay for local services that they provide including schools, libraries and refuse collection. The charge is based on the value of the house, flat or other accommodation (in this sheet these are all called 'dwellings') in which you live.

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 (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 generally only be issued once you have moved.

The Council Tax bill for a dwelling depends on its value and the number of people aged 18 years or over living there.

Some dwellings are 'exempt', which means no Council Tax is payable at all and there will be no bill for the dwelling.

In other cases, certain people (including students) are ignored when counting the number of adults living in a dwelling and there may be a reduction in the bill.

Edinburgh 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.

Do I have to pay the Council Tax?

If you live in an 'exempt dwelling' you will not need to pay the Council Tax. There will be no bill for the dwelling.

Exempt dwellings include:

- Accommodation provided by the university or college that is occupied only or mainly by students (e.g. a hall of residence)
- Other dwellings (e.g. a privately rented flat) occupied only by students.

See below for the definition of 'student' for Council Tax purposes. If you live with people who do not meet the definition, you might have to pay the tax.

I live with non-students: do I have to pay the tax?

Students living only with their spouse or family

If the only non-student adult in your dwelling is your spouse (husband or wife), civil partner or an adult dependant, the dwelling may still be exempt.

It should still be exempt if your spouse, civil partner or dependant is not a British citizen and has been admitted to the UK (given 'leave to enter' or 'leave to remain') with no recourse to public funds' condition or a prohibition on employment stamped in their passport. This will apply to almost all spouses, civil partners and dependants from outside the European Economic Area (EEA) who come to join an international student in the UK.

The dwelling will not be exempt if your non-student spouse, civil partner or adult dependant living with you in the dwelling are:

- EEA nationals or their family members exercising a right of free movement in the UK
- British citizens
- Settled in the UK (have indefinite leave to enter or remain)

Students living with other non-students

If you live with other adults (apart from your spouse, civil partner or family as above) who are not students, there will be a bill for the dwelling.

There is a bill for my dwelling: how is it calculated?

The Council Tax bill is based on two main elements:

- the value of the dwelling, and
- the number of adult residents: the full bill is payable if there are two or more (but see below).

The City of Edinburgh Council puts each dwelling into one of eight 'bands', A-H, according to value, with A being the lowest value band and H the highest. We then set the amount of tax payable for each band. Our Council Tax year runs from 1 April to 31 March the following year.

You can contact us directly (details provided at end of this document), the advice service at your college or university, or your local Citizens' Advice Bureau if you require more information on the Council Tax rates in your area.

How do you count the number of people living in the property?

The City of Edinburgh Council will count the number of adults who are living in the dwelling. However, when we are counting, we will ‘disregard’ (not count) certain resident adults, including: spouses, civil partners, and dependants of students with either a ‘no recourse to public funds’ condition or employment prohibition in their passport, students and student nurses (see below for definition).

If we count two or more resident adults who are not ‘disregarded’ we will issue a bill for the full amount according to the dwelling’s ‘band’.

If we count only one resident adult, there will be a 25% discount on the bill. For example, an international student and spouse with a ‘no recourse to public funds’ immigration condition share a flat with one other adult who is not a student and who works full time. The City of Edinburgh Council will disregard the student and spouse leaving only one resident adult. Therefore, there will be a 25% discount on the bill.

If we count no resident adults, there will be a 50% discount. For example, an international student shares a flat with another adult who is not a student but is in another category disregarded by us. The flat is not ‘exempt’ because it is not occupied only by students. However, both residents are ‘disregarded’, so there is a 50% discount.

Remember, dwellings occupied only by students as defined below are exempt from the tax and there should not be a bill to pay.

Who has to pay the Council Tax bill?

If your dwelling is not exempt, after the bill has been calculated, it will be issued to the person or people liable to pay the bill. They are legally responsible for paying the bill. If you share the accommodation, in certain circumstances, someone else will be liable for the bill:

- If you share the dwelling with the person who owns it, the owner will be liable. Part of the cost may be passed on to you through your rent, but we cannot make you pay the bill.
- If you live in a ‘house in multiple occupation’ (HMO): there will be one Council Tax bill for the whole house and the owner or landlord/landlady will be liable. An HMO is where different households occupy the same building but share certain facilities such as a bathroom or kitchen. Each person who lives in the property must only be able to occupy part of the dwelling or be liable to pay rent on only part of the dwelling. A house converted into bedsits would normally be an HMO, but a self-contained flat, where the only shared area is an entrance or hall and stairs, will usually be treated as a separate dwelling for Council Tax purposes.

Students in Scotland cannot be held jointly liable to pay a Council Tax bill, for example where a student shares the house with other non-students as joint tenants, we cannot make the student pay the bill. However a student may still be liable for a Council Tax bill if they are the only liable person or all the jointly liable people are students.

I have received a bill but I think my ‘dwelling’ should be exempt – what should I do?

You should contact us immediately, usually by telephoning the number on your Council Tax bill. We will tell you what evidence we need and whether you need to fill out any forms.

Alternatively you may e-mail us at incomeandbenefits@edinburgh.gov.uk and we will respond to you.

Definition of a student for Council Tax purposes

You will count as a student if you are:

- studying at a EU institution on a course which:

(a) requires attendance for at least 24 weeks each academic year, and

(b) requires, on average, at least 21 hours a week of study and/or tuition during term time

or

you are under 20 years old, and studying for a qualification up to or equivalent to A level or Higher Scottish Certificate of Education on a course lasting 3 months or more involving a minimum 12 hours a week day time study

or

- you are a foreign language assistant working in a school or educational institution and registered with the Central Bureau for Educational Visits and Exchanges

or

- you are a student nurse on a Project 2000 course, or a student midwife or a student nurse on a pre-registration undergraduate course, or a nurse on post-registration health visitor training.

Prior to 1 April 2011 students had to be studying at a UK institution in order to be considered for a reduction in their Council Tax charges. These rules have since changed allowing us to extend the consideration to reduce Council Tax liability for those full-time students who have their educational establishment situated in any other European Union member state*.

*EU Member States:

Austria, Belgium, Bulgaria, Cyprus, Croatia, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Italy, Latvia, Lithuania, Luxembourg, Malta, The Netherlands, Poland, Portugal, Republic of Ireland, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom.

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 course for the further training of teachers or youth and community workers
- a post-graduate course (including a higher degree course)
- a first degree course
- a course for the Diploma of Higher Education
- 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;
- a course for the Post Graduate Certificate in Education;
- a course in preparation for a professional examination at higher level;
- a course providing education at a higher level (whether or not in preparation for an examination).

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

- A level
- The standard of examinations at the higher grade of the Scottish Certificate of education or the Advanced Level for the General Certificate of Education
- The assessment for the National Certificate of the Scottish Qualifications Authority for Scottish Vocational Qualification Level III.

What documents will I need to prove to the City of Edinburgh Council that I am a full-time student?

We will decide what evidence of student status is needed. If you ask, your institution has to provide a Council Tax certificate (usually a printed statement), showing that you are a full time student. However we may be able to confirm your student status without the form as the majority of educational establishments now provide us with a list of their full-time matriculated students. Please contact us for further information on this issue.

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

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 August 2013. Previously the student applied for exemption and supplied proof of student status, confirming the course dates to be 19th Sept 2011 until 29th June 2013. The student would therefore become liable for Council Tax from 30th June 2013

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.

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 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?

If you are moving between courses you **will not** be considered a student during the period when your undergraduate course ends and your post graduate course starts. In this case, no Council Tax exemption/discount can be given until you commence your new course.

However from 1st April 2014 student status can continue for students who have completed an HNC or HND and have the offer of a place on a first degree course.

Where the conditions are satisfied, this provision means student status will continue from the end of the HNC or HND course through to the Degree course.

The student status will therefore be continuous from the start of the HNC or HND course until the end of the degree course.

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 fulfil the regulations for being a full-time student.

Can I appeal if I think my Council Tax is wrong?

Yes, if you think that:

- you should not be the liable person in your home, or
- your home should be exempt, or
- the amount of your bill is incorrect.

You may find it helpful to get independent advice before appealing against a decision.

You should write to us at the address below stating why you think we are wrong. We then have two months to make a decision about your appeal. If we fail to do so within that time or if you disagree with our decision, then you can appeal to a Valuation Appeals Committee.

Do I have to inform the City of Edinburgh Council if my circumstances change?

The liable person(s) is/are responsible for informing the local authority of any changes in residence that may affect liability or the amount of the bill, and could be charged a penalty if he or she fails to do so.

Will I be entitled to any benefits to help me pay Council Tax?

‘Council tax reduction’ is available for people on low incomes who are liable for the tax, but most full-time students are not eligible for it.

Some people who are liable for Council Tax and entitled to benefit can receive a benefit known as ‘second adult rebate’. This is paid if the liable person is living with another adult who is:

- not liable for the Council Tax, and
- not paying rent, and
- not a full-time student or otherwise disregarded.

To qualify, the income of the ‘second adult’ must generally be very low.

Where to go for help and advice:

Our staff at the office listed can give you help and information about Council Tax and the Housing Benefit/Council Tax reduction scheme in general.

The City of Edinburgh Council
249 High Street
Edinburgh
EH1 1YJ

Phone:

You can contact us by phoning on 0131 469 5000.

E-Mail:

incomeandbenefits@edinburgh.gov.uk