

Council Tax

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Council Tax is set by local authorities in England, Scotland and Wales to pay for local services that they provide, such as rubbish collection, the police and the fire brigade. It is based on the value of the house, flat or other accommodation (in this information these are all called 'dwellings') in which you live.

There is no Council Tax in Northern Ireland but there is a different local tax which students may have to pay called Rates. For more information speak to your Students' Union or institution's advice service. The [Northern Ireland government](#) also publishes useful information.

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Student exemption

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[Who is a "student"?](#)

You will be exempt from paying Council Tax if you meet the Council Tax definition of 'student'. Having a Student (including Tier 4) visa is not necessarily sufficient to meet this definition.

You will count as a student for Council Tax purposes if you are:

- (i) 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 of 12 hours a week daytime study; or
- (ii) a foreign language assistant working in a school or educational institution and registered with the British Council; or
- (iii) studying and enrolled at an institution in the UK, or in another country of the European Union, on a course which:
 - (a) lasts at least one academic year, or one calendar year if your educational institution does not have academic years; and
 - (b) requires you to undertake the course for at least 24 weeks a year; and
 - (c) involves at least 21 hours study, classes or work experience a week during term.

If you are undertaking a full-time course of study as in paragraph (iii), this applies from the day that your course starts. Therefore, be aware that some local authorities may charge Council Tax for the

period from your arrival in the UK to the day before your course starts. You will stop being regarded as a full-time student when your course ends, and may therefore be charged Council Tax for any period after you have finished one course and are waiting to start another, but you should not be charged during any vacation periods that fall between terms or semesters whilst your course is ongoing.

Providing you meet the requirements at paragraph (iii), you may be considered to be a full-time student for council tax purposes if you are:

- a distance learning student,
- writing up your thesis or dissertation (so long as you remain enrolled at your college or university during this time),
- studying full-time at an educational institution in Europe for part of your UK course, or
- studying full-time at an educational institution in Europe and are in the UK undertaking a work placement as part of your course.

You may not be considered a full-time student for council tax purposes if you are:

- living in England and Wales and undertaking a course with a work placement where the period of time on work placements exceeds the total combined periods of study or tuition, unless you are undertaking a course of initial teacher training;
- undertaking a condensed course, where the total period of study has been reduced to less than an academic or calendar year;
- undertaking re-sits or repeating part of a course that does not require 21 hours or more study per week;
- writing up your thesis or dissertation, and your college or university does not enrol students during this period;
- an NUS or Student Union sabbatical officer and are not studying full time (if you have not completed your studies then the situation is less clear); or
- a postgraduate doctor or dentist.

If you are unclear about whether you are covered by the definition of student for Council Tax purposes, or for what period you are covered, you should seek specialist advice.

The definition of student described here has applied since 13 May 2011. If you have been found liable for a bill for a period before 13 May 2011, then you may need to seek specialist advice to establish whether a student exemption or disregard should apply.

[Exempt accommodation](#)

Many students' accommodation, referred to here as "dwellings", are exempt from the Council Tax:

- Accommodation provided by the university or college that is occupied only or mainly by students (for example, a hall of residence)
- Other dwellings (for example, a privately rented flat or house) occupied only by students
- Other dwellings occupied only by students and their dependants, and those dependants hold immigration permission to be in the UK that prevents them from taking paid employment or from claiming benefits ('no recourse to public funds').

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

- a British citizen, or
- settled in the UK (with indefinite leave to enter or remain).

If your dwelling is not exempt, there will be a bill.

Deferring or interrupting studies

Sometimes a student needs to take time off from their course. If you miss a few classes because of illness, this will not affect your Council Tax exemption or discount. If you suspend studies for a longer period (for example, because of a long-term illness), and you are expected to return to the course at a later date, this may be referred to as a deferral or interruption by your college or university.

If you have a Student (including Tier 4) visa then in most cases you would need to leave the UK during such a period of absence from studies, because the institution will be suspending your Student sponsorship and your visa would be subject to cancellation.

If you do not have a Student visa, and therefore can stay in the UK during such a period of absence, you may still be regarded as a student for Council Tax purposes if you continue to be enrolled on a course that meets the requirements of the definition of [full time study](#). You will stop being regarded as a full time student if you have completed, abandoned, or are no longer permitted by your college or university to undertake the course.

Short courses

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 (for example, you are on a short course, and the total amount of time you spend in the UK will only be for a few months), the local authority may accept that you are not 'solely or mainly resident'. If this is the case, the Council Tax bill for where you stay will not be affected. However local authorities decide sole or main residence on a case by case basis. 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 and the relevant exemptions or disregards may not apply to you.

Academic visitors

Academic visitors do not qualify as 'students' for Council Tax purposes, so you will usually be counted as a resident adult for the bill. However, you may be able to argue that your accommodation in the UK is not your 'sole or main residence', especially if you are in the UK for only a few months (see [short courses](#)).

Student nurses

If you are studying for a nursing qualification then you may meet the definition of a student on a full-time course (see [Who is a "student"](#) and the requirements of paragraph (iii)). If this is the case, you may be exempt from paying Council Tax.

If you do not meet the full-time student definition then you will not be exempt from paying Council Tax. However, you may be deemed to be a 'disregarded' person when the Council Tax bill is calculated.

A 'student nurse' for discount purposes means a person undertaking a course, which, if successfully completed, would lead to a first registration with the Nursing and Midwifery Council, as a nurse or midwife.

If you are undertaking a work based qualification as part of an NHS apprenticeship then you will not count as a 'student' for the purpose of an exemption, but you may be deemed to be an 'apprentice', who can be 'disregarded' when the bill is calculated.

Proving you are a "student"

Each local authority will decide what evidence of student status it needs. If you are required to provide evidence of your status, your institution must provide you with a Council Tax certificate (usually a printed statement), free of charge, confirming that you are a full-time student or student nurse. The local authority will usually accept this.

You may be refused a certificate if you ask more than one year after you have finished your course, as there is no legal duty for your institution to supply such a certificate, although many will continue to do so.

Some local authorities now have online forms for you to complete, and may have arrangements with local colleges and universities to enable them to verify a student's status directly, rather than relying on the provision of a certificate, so it is advisable to check your local authority's website for its procedure. You can find out who your local authority is [here](#).

Although your institution may be required by law to provide you with a certificate, a student certificate is not required in order for you to qualify for a discount, and information in an alternative form from your college or university should be deemed to be satisfactory evidence of your status. However, if you do not provide information in the format of a certificate, your local authority may not accept this and you may need to challenge this by appealing.

If you are a foreign language assistant and therefore not following a course of study, the fact that you are registered with the British Council and are appointed to an institution should be sufficient evidence of your status.

Living with non-students

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If you live with adults who are not students, there will be a bill for the dwelling. You cannot be held jointly liable to pay the bill, for example, if you are a joint tenant with the non-student(s). However you may still be liable for a bill if you are the only liable person, or if all the jointly liable people are students.

If you are living with someone who has immigration permission as a Student (including a Tier 4 (General) student), because they are a [sabbatical officer](#), or are a postgraduate doctor or dentist, then they may not be considered to be a 'student' for Council Tax purposes, even though they are sponsored under the Student route (see [Who is a "student"](#)). You will need to seek advice from

your institution's advice service or Students' Union to find out what their status is in relation to Council Tax, and whether they will be considered to be 'disregarded' for the purpose of the Council Tax bill.

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. The dwelling should still be exempt if your spouse, civil partner or dependant is not a British citizen, and has been given immigration permission to be in the UK with a 'no recourse to public funds' condition, or a prohibition on employment endorsed in their passport, on their Biometric Residence Permit (BRP) or eVisa. Your dwelling may also be exempt if you, your spouse, civil partner or adult dependant live with someone who has been granted permission under the [Homes for Ukraine Sponsorship Scheme](#).

Some local authorities have refused to recognise that a dependant who has permission to work in the UK but has a 'no recourse to public funds' condition is exempt from Council Tax. This generally happens because while the law says that the concession is for a dependant who is prevented from taking paid employment or from claiming public funds, the local authority may interpret the word "or" to mean "and". In May 2012, Mr Justice Sales in the High Court dismissed such an interpretation by the London Borough of Harrow on this basis, in a case specifically about the council tax liability of the dependant of a student. The judgment confirmed that local authorities should be applying the latter "disjunctive" meaning of "or", and that it is sufficient for a spouse to meet one of the requirements, not both. If you wish to appeal against your local authority's interpretation of "or", it is advisable that you seek advice from an adviser at your institution, your Students' Union, your local [Citizen's Advice Bureau](#) or a local solicitor. and refer them to this judgement (*Harrow London Borough Council v Ayiku* [2012] EWHC 1200). An earlier judgment by Lord Denning in the case of *Crosfield Electronics v Baginsky and Others* [1975] 1 W.L.R. 1135 was not specifically related to council tax or to students, but did have the same interpretation of the word "or".

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

- A British citizen
- Settled in the UK (with 'indefinite leave to enter' or 'indefinite leave to remain')

The bill

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A Council Tax bill is calculated according to two main elements:

- the value of the dwelling, and
- the number of adult residents age 18 or over who are solely or mainly resident in the dwelling.

The local authority assigns the value of each dwelling to one of eight 'bands', A-H, with A being the lowest value band, H the highest. You can check your dwelling's band [online](#). Each local authority sets the amount of tax payable for each band for its own area, so Council Tax rates vary across the country.

In order to establish how much of the full council tax charge needs to be paid, the local authority will count the number of adults who are living in the dwelling. However, they will 'disregard' certain resident adults, including:

- those exempt as they meet the Council Tax definition for '[student](#)'
- student nurses on registered courses who are not deemed to be 'full-time students' under the Council Tax legislation
- recent school leavers under 20 years old, who left school after 30 April (eligible to be disregarded only until 1 November of the same year)
- spouses or civil partners or dependants of students who hold immigration permission for a limited period of time (known as 'limited leave to remain') and who are prevented from taking employment or claiming public funds as a condition of their permission.

For other categories of disregarded adults, [contact your local authority](#). If there are two or more resident adults who are not 'disregarded' a bill will be issued for the full amount according to the dwelling's 'band'. However, a discount is applied to dwellings with less than two resident adults. For more information on these discounts, and for guidance on reductions for those with a disability, see Council Tax information available on [Gov.uk](#).

Local authorities in England and Wales have discretionary powers to reduce council tax in an individual case, for example on grounds of hardship or as a result of misfortune such as flooding of a property. For further information [contact your local authority](#).

Who is liable for paying the 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.

Who is liable to pay the bill depends on the status of the adults who are solely or mainly resident in the dwelling, for example, whether someone is an owner or tenant, and also the type of accommodation that it is.

It may be that one person has 'sole liability' and is the only person responsible for paying the bill, or two or more may have 'joint or several' liability, which means that more than one person will be responsible for paying the bill. A person may be liable to pay the bill even though they are disregarded for the purpose of a discount.

A student will not be liable for the council tax bill where they:

- meet the council tax definition of student; and
- would normally be jointly liable with non-students because they are joint tenants (ie have signed the same tenancy agreement).

Where a student is the only resident or has the most secure legal status in the property (for example, they are the owner and everyone else is a tenant), so is solely liable for the bill, they will remain liable.

This table confirms who has liability in some common student living situations:

Living situation	Who is liable to pay the bill?

You are the only adult resident in the dwelling	You have sole liability
You are sharing the dwelling with the landlord or owner	Landlord or owner
You are living in a 'house in multiple occupation' (HMO) - see below	Owner or landlord
You are sharing the dwelling with your spouse/civil partner/unmarried partner (who is not a 'student' and does not have a prohibition on employment or no recourse to public funds condition attached to their immigration permission), and you have both signed the tenancy agreement	Spouse/civil partner/unmarried partner as a student is exempt from liability (see below)
You are sharing the dwelling with your spouse or civil partner (who is not a 'student' and does not have a prohibition on employment or no recourse to public funds condition attached to their immigration permission), and only you have signed the tenancy agreement	Spouse/civil partner/unmarried partner as they are automatically liable even if they are not joint tenants. In this instance the student exemption from liability applies (see below)
You are sharing the dwelling with a non-student, and have both signed a joint tenancy agreement	Non-student as the student exemption from liability applies (see below)
You are sharing the dwelling with a 'student nurse' and have both signed a joint tenancy agreement	Student nurse as the student exemption from liability applies (see below)

In an HMO different households occupy the same building but share certain facilities, such as a bathroom or kitchen, and each household signs a separate tenancy agreement. Note that a self-contained flat, where the only shared area is an entrance or hall and stairs, is usually treated as a separate dwelling for Council Tax purposes.

Where the owner is liable for paying council tax then part of the cost may be passed on to you through your rent, but the local authority cannot make you pay the bill in such circumstances.

[What if you don't pay?](#)

If you are liable but fail to pay the bill, the local authority will usually start legal proceedings to recover the money. If you disagree with the bill, have difficulty paying, or have allowed arrears to build up and owe a lot of money, you should seek specialist advice.

If the bill is wrong, the local authority may agree that you can delay payment until the bill is corrected. However, if you are in dispute about the bill, the local authority may expect you to make

some payments while the dispute is in the process of being resolved. You should keep in contact with the local authority about this, and it is usually best to seek independent advice.

Appeal a Council Tax bill

You should [contact your local authority](#) immediately if you have received a bill and think that:

- you should not be the person responsible for paying the bill, or
- your home should be exempt, or
- the amount of your bill is incorrect, for example, a discount is not applied.

The bill should provide you with instructions of how to notify your local authority and how to notify them of any information that you believe is incorrect. The authority has two months to make a decision about your appeal. If it fails to do so within that time or if you disagree with its decision, then you can appeal to an Independent Valuation Tribunal. The [Valuation Tribunal website](#) has more information.

Change of circumstances

The liable person(s) is 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.

Council Tax and 'no recourse to public funds'

If you have immigration permission to be in the UK and a condition of your visa is that you have 'no recourse to public funds' (this includes everyone that has a Student or Tier 4 visa), you are not entitled to receive public funds (see [here](#) for further information on public funds).

If your dwelling is 'exempt' from Council Tax, or you are 'disregarded' for the purpose of Council Tax, you are not deemed to be receiving public funds and are not breaching this condition of your immigration permission.

'Council Tax Reduction' scheme

[Paragraph 6 of the Immigration Rules](#) defines 'public funds' and this definition specifically lists 'Council Tax Reduction' as a public fund:

- council tax reduction under a council tax reduction scheme made under section 13A of the Local Government Finance Act 1992 in relation to England or Wales
- a council tax reduction pursuant to the Council Tax Reduction (Scotland) Regulations 2012 or the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012.

Every local authority operates a 'Council Tax Reduction' scheme for some people on low incomes who are liable for Council Tax. Each local authority will set out who is entitled to a 'Council Tax reduction', and entitlement for a 'Council Tax reduction' may vary for different local authorities. While it is unlikely that full-time international students are eligible for a 'Council Tax reduction', if your immigration permission has the condition 'no recourse to public funds' and you have been in receipt of a 'Council Tax reduction', you are possibly breaching this condition. If a condition of your

visa states you have 'no recourse to public funds' and you live with a resident adult who is claiming 'Council Tax Reduction', be cautious of whether this may affect you. For example, if the claimant is no longer eligible for a single person discount because of your presence in the dwelling, and therefore the amount they claim increases, then it risks breaching the conditions of your immigration permission.

While this is unlikely to happen, if you are in any doubt about whether you are claiming or have ever claimed a 'Council Tax reduction' which is deemed to be a public fund under the Immigration Rules, it's recommended you seek specialist advice.

Further advice

You can seek advice from your Students' Union or institution's student advice service. If these services are unable to help you, the following agencies provide a lot of useful information about council tax, debt and housing issues on their websites and can sometimes advise on individual matters:

- [Shelter](#)
- [Citizens Advice Bureau \(CAB\)](#), or [HousingadviceNI](#)

You can also check the [UK government's website](#) for general information about Council Tax.

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