



ABOUT

This leaflet is designed to give you more information about Council Tax Exemption.

View a selection of frequently asked questions about this topic and find out more information about the correct procedures to follow.

SRC ADVICE CENTRE

If you have a problem or enquiry about any aspect of student life, you can drop in to the SRC Advice Centre for a confidential chat with one of the professional advice workers.

**No appointment is necessary
and the service is free.**

The Advice Centre is run by the SRC which is independent from the University and there to fight your corner in academic matters like academic appeals, complaints, student conduct procedures and other issues.

SRC Advice Centre staff also deal with welfare issues including: benefits, council tax, debt, national insurance, tax, housing, student financial support and employment rights.

SRC ADVICE CENTRE
MCINTYRE BUILDING
UNIVERSITY AVENUE
GLASGOW
G12 8QQ

Normal opening hours below.

May vary dependent upon staff commitments.

Please call or check our website if planning a long journey to see an advisor.

MON - FRI 11.30AM-4.00PM

0141 330 5360
advice@src.gla.ac.uk

www.glasgowunisrc.org/advice

THE SRC ADVICE CENTRE GUIDE TO

COUNCIL TAX EXEMPTION

2022 Edition



www.glasgowunisrc.org/advice

FREQUENTLY ASKED QUESTIONS

WHAT IS COUNCIL TAX EXEMPTION?

Council Tax Exemption is a status that full-time students, and a few other groups, can apply for that makes them non-liaible for Council Tax. The exemption serves two functions:

- 1) It makes an individual student (or other exempt person) 'invisible' when calculating the number of occupants of a property on which Council Tax is due;
- 2) It means no Council Tax is due on properties occupied only by exempt persons.

WHO COUNTS AS A 'FULL-TIME STUDENT'?

For Council Tax purposes, a student whose course lasts at least 24 weeks, and requires them to study for at least 21 hours a week (including both taught classes and expected individual study) is classed as full-time. In the University of Glasgow system, 21 hours translates to a total of 63 credits in both semesters. Note that the University's definition of 'full-time' differs from the Council Tax regulations. Therefore even if you are considered 'part-time' by Glasgow University, you may still qualify as 'full-time' for Council Tax purposes, provided you are studying sufficient credits.

Distance-learning students are also covered, provided they meet the other criteria as set out above.

Postgraduate Research students, who do not study credit-bearing courses, may need to ask their Graduate School to certify that they study for at least 21 hours a week. Download the Council Tax Exemption Verification Form for Part-Time Research Students here: www.gla.ac.uk/media/Media_432524_smxx.pdf

DO I NEED TO DO ANYTHING TO GET EXEMPTION, OR IS IT AUTOMATIC?

If you live in **University accommodation**, you will be exempt from Council Tax and do not have to do anything.

If you live in **private rented accommodation**, you will need to submit a Council Tax exemption application each year to the local authority in which you live. This is normally done by filling in an exemption form (downloadable from the local authority website).

You can opt-in on MyCampus to allow the University to confirm your student status directly with Glasgow City Council if you wish. Please note that if you do this, you will still have to fill out part 1 of the exemption form and send it to Glasgow City Council. For more information visit: www.gla.ac.uk/students/sset/counciltax

Residents of local authorities outwith Glasgow will have to fill in the exemption form, have it certified by the Student Services Enquiry Team (or download a certifying letter from MyCampus), and send it to the local authority.

If you own your own home, you may be liable for Council Tax even if you qualify for exemption as a student. For more information about owner-occupier liability, please contact the SRC Advice Centre.

I DIDN'T APPLY FOR AN EXEMPTION LAST YEAR, AND HAVE A BILL. IS THERE ANYTHING I CAN DO?

Yes. You can write to the Council for retrospective exemption. The University Registry website allows you to download an application for a 'certifying letter' that will show the period of your course. Download it now at: gla.ac.uk/myglasgow/students/sset/counciltax/

I HAVE APPLIED FOR AN EXEMPTION, BUT HAVE RECEIVED A BILL. SHOULD I IGNORE IT?

No, in most cases, you should not ignore it. If you have received a bill, this means that the Council thinks that someone in your flat is liable for Council Tax. Make sure everyone in your flat has submitted their exemption, and take your bill in to the SRC Advice Centre. They can call the Council on your behalf, find out if there is a problem, and help you to solve it. If the bill is a 'zero bill' that shows your council tax for the current tax year as £0.00, then this is confirmation that the council has classed the property as exempt. Please keep it safe in case of any future disputes.

SOME OF MY HOUSEMATES GRADUATE THIS YEAR. HOW WILL THIS AFFECT ME?

If there is only one housemate who is not a full time student for Council Tax purposes, they can apply for a Single Person Discount which takes 25% off the council tax bill for the property. If more than one housemate is not a full-time student, then the normal Council Tax bill will be applied to the property. Full-time students in the property can still apply for exemption.

DO I HAVE TO PAY COUNCIL TAX DURING THE SUMMER HOLIDAYS?

During the summer holidays that fall within the total length of your course (i.e. between years 1 and 2; 2 and 3 etc), you are still regarded as a student for Council Tax and benefit purposes, so you do not become liable for Council Tax (although you will probably still need to complete an exemption form for each year of your course). If you stop one course and begin another the following year (e.g. your course finishes in June and you begin a postgraduate course in September) you do not qualify as a full time student during the vacation between courses.

You need to pay Council Tax for this period. Please note that you stop being a student on the last day of the last year of your course, rather than when you graduate.

I AM A POSTGRADUATE STUDENT ON THE 'WRITING-UP' PART OF MY COURSE. AM I EXEMPT?

Postgraduate students who are in their writing up year are usually assumed to meet the above criteria, and can apply for Council Tax exemption. Occasionally the Council do not grant writing up students the exemption. If the Council are refusing to accept that you are a fulltime student for exemption purposes, you might be able to claim Council Tax Reduction instead if you are a UK resident or have settled status. If the Council will not allow you to do either, you should contact the SRC Advice Centre for assistance.

WHAT ABOUT COUNCIL TAX REDUCTION (FORMERLY KNOWN AS COUNCIL TAX BENEFIT)?

Full time students cannot claim Council Tax Reduction, but as they are eligible for exemption this should not cause a problem. Part-time students who do not study enough credits to qualify for exemption under the 21 hours rule can possibly claim Council Tax Reduction if they are on a low income.

For further information on Council Tax Reduction and other benefits please call in to the SRC Advice Centre to speak with an adviser. Please note, whether you can claim benefits will depend on your immigration status. The International Student Support Team can advise you on your rights to access public funds.

WHEN DOES MY COUNCIL TAX EXEMPTION END?

For **undergraduate students**, this will be at the end date of your course which is typically around the end of May. Your full time status will not extend to graduation or exams if you need to re-sit exams in your final year. For **postgraduate taught students** on a one year course of study, your exemption will normally stop exactly one year from your original start date. Your full time status will not extend to graduation or an extended dissertation deadline if you need extra time to complete your work. For **PhD students**, your exemption will stop on the 'end of study' date listed on your MyCampus record. This would typically be just after you submit your thesis and therefore not usually extend to you VIVA.

If you **withdraw or change your study status** from full-time to part-time this will also usually result in your council tax exemption ending. The Advice Centre can offer further advice regarding each of these scenarios.