

# students and council tax

A quick guide to council tax exemptions

**COUNCIL TAX** is a charge on houses and flats (dwellings), not people. The cost depends on where you live, because it is set and collected by the local authority to pay for local public services.

The amount of Council Tax charged depends on the value of the property. See [www.norwich.gov.uk](http://www.norwich.gov.uk) to check which Council Tax band your house/flat is in. Council Tax bills are sent out for the whole year, but can usually be paid in 10 monthly instalments.

Most full time students are exempt from paying Council Tax.

## Exemptions

Some dwellings, for example university halls of residence, are exempt from Council Tax, so full-time students living in university accommodation will not be charged.

Full time students living in the private rented sector are also exempt. If you live off campus you must provide your exemption to the local authority by downloading a Council Tax Exemption Certificate from the link on your e:Vision home page. You should send a copy to the local authority (see contact details below) with details of your term time address or a copy of your tenancy agreement. Some landlords will help you with this.

You will only be exempt from Council Tax for the dates on your Exemption Certificate. This means that when you complete an undergraduate degree in June:

- You will have to pay council tax from the end of your final academic year (not the date of graduation) until the end of your tenancy agreement;
- If you will be starting a postgraduate course in September you will not be exempt from Council Tax over the summer, as you are changing course.

'Registration Only' postgraduate students may be exempt if they live in the Norwich City Council local authority area. They can request an exemption letter from the Postgraduate Research Office, Elizabeth Fry Building, Room 2.30.

If anyone other than a full-time student is living in the property, they will have to pay council tax. There are two exceptions:

- when the other occupants are exempted school and college leavers

- when the other occupant is the spouse of a full-time student who has entered the UK on a visa which does not permit them to work or claim benefits.

Exempt students are not counted when assessing who has to pay council tax for a dwelling. If only one non-student is living in a property, they will be eligible for a single person discount, which is a 25% reduction of the full Council Tax bill. They may also be entitled to help with their council tax if they are on a low income.

## **Part time students**

Students studying for fewer than 24 weeks a year are not usually considered to be full-time students and will usually be liable for Council Tax. The UEA will not issue them a Council Tax exemption certificate. However, single semester Erasmus students living in the Norwich City Council area are treated as exempt.

Non-exempt part-time students may be entitled to help with their Council Tax payments on income grounds. (See our leaflet "Students, Housing Benefit and Council Tax Reduction Schemes".)

## **HMOs and resident landlords**

Students who live in a House in Multiple Occupation (HMO) are not directly responsible for paying the Council Tax bill. The non-resident landlord is liable, but may pass on the cost in the rent. The definition of HMO used for Council Tax is different to the definition of HMO used for safety requirements or licensing of properties.

If you have a resident landlord, they are responsible for paying all the Council Tax but may pass the cost on to you in your rent.

## **Intercalation**

Recent case law suggests that students who are taking a break from their studies may not be exempt from Council Tax during their intercalation period. If you are thinking of intercalating, you can discuss the financial implications with a member of the Advice Team.

## **Overlapping tenancy agreements**

If you sign a tenancy agreement for the next academic year which starts before the contract for your old house ends, the council may send you a Council Tax bill for the overlap period. Provided the overlap is not long and you are returning to the same course, you should still be exempt under the

Council Tax (Exempt Dwellings) Order 1992. If you get a bill in these circumstances, come and check with a member of the Advice Team.

If you are unsure about where you stand in relation to Council Tax charges, or would like any further information, please make an appointment to see an Advice worker.

**Council Tax Office Address:**

Council Tax Department, Norwich City Council,  
City Hall, Norwich. NR2 1NH.

Tel: 0344 980 3333  
Fax: 01603 212905  
Email: [revenues@norwich.gov.uk](mailto:revenues@norwich.gov.uk)