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# Accommodation

## Council tax

Council tax is a property/occupancy-based tax paid to the local council. The money goes towards paying for council services such as education, social services, refuse collection, the police, fire service, etc. Most, though not all, University of Bristol students pay their Council Tax to Bristol City Council (BCC).

### Exemptions

Generally full-time students are exempt from paying Council Tax. It is for the local Council, not the University, to decide whether a student is eligible for Council Tax exemption, although the University will be expected to confirm whether a student meets the criteria.

To qualify for exemption as a student, you must be undertaking a full-time course of education at a prescribed educational establishment (providing further and higher education) within one of the European Union member states, including the UK. A full-time course of education is defined as:

- a course which lasts for at least one academic or calendar year,
- on which students are normally required to undertake study (whether at premises of the establishment or otherwise) for periods of at least 24 weeks in each academic or calendar year, and
- the nature of which is such that a person undertaking it would normally require to undertake periods of study, tuition or work experience amounting to an average of at least 21 hours a week in each academic or calendar year.

Students studying full-time at the University of Bristol as part of their studies at another EU institution e.g. Erasmus students are eligible for exemption, if their programme of study at their home institution meets all the above criteria.

### Applying for exemption

- Students living in private accommodation must apply to their local authority.
- Students living in University allocated accommodation do **not** need to apply as they are automatically exempt.

Bristol City Council student tenants can apply for exemption online:

<https://www.bristol.gov.uk/council-tax/student-exemptions-and-discounts>

Other local authorities will also have links or forms on their websites. Please note that you should apply for your exemption within the first couple of weeks of your tenancy.

If your tenancy starts in July you should apply for exemption then. If you leave it until September then you could incur costs.

### Certificate of full-time study

The University provides BCC with listings of all full-time students (undergraduate and postgraduate) three times a year, in October, January and May. Those on the list do not need to provide certificates.

However, some groups of students may not be on these lists and BCC may ask them for a Certificate of Full-Time Study.

This is likely to include students who begin their study at a non-standard time of year, those who transfer courses, those who transfer from part-time to full-time status midyear, and, in some

cases, postgraduate research students who are writing up their thesis but meet the criteria for exemption.

If you are asked for a certificate by the local authority you should contact your faculty office or for incoming exchange and study abroad students, contact the International Office. They will then send BCC the relevant certificate. Whilst personal tutors, supervisors etc might want to write in support of their students, such letters will not be taken as official notification of student status.

### **Important note**

If your tenancy start date is before your course start date then you will not be counted as a full-time student for the period in between those dates and you could be liable to pay Council Tax for that period, as at that point you will not be a full-time student and so won't be entitled to the exemption. The same applies if your course ends before the last day of your tenancy.

If this applies to you:

#### **You won't be liable to pay Council Tax if:**

- Your tenancy is in University owned or managed accommodation, even if you are not a full-time student.
- You are an undergraduate going straight from school to university, i.e. without a gap year.

#### **You may be liable if:**

- You live in any kind of self-contained accommodation (if it is not University owned or managed), i.e. where you don't share a kitchen, bathroom or bedroom, e.g. a studio flat or an apartment. In this case you will probably become liable for the full Council Tax bill at your tenancy. In some of the larger commercial residences the landlord will pay the Council Tax for you but you should check this before you take on the tenancy.
- You live in private rented accommodation on a joint assured shorthold tenancy agreement. Non-students will be liable for the whole of the Council Tax payable on the property.

If you are liable to pay, check the rest of this factsheet closely to see what discounts may be available to you, if any.

### **Visiting academics/students & occasional students**

Visiting academics and students or occasional students coming from a University outside of the EU are not able to obtain exemption though if you live alone in a property then you can apply for the 25% sole residency discount. To avoid Council Tax liability you can apply for a room in University accommodation or find accommodation with a resident landlord where all bills are included in the rent.

Visiting academics and students or occasional students who are also on a full-time course of study at an EU University that is on the Erasmus Student Exchange Programme will be eligible for the full-time student exemption.

### **Pre-Sessional and Study Abroad students**

Pre-sessional students in private accommodation are not eligible for the discount during the pre-sessional course period as they do not yet fit the criteria for a full-time course. If they go on to take a full-time postgraduate degree then they would usually become eligible for the discount on the first day of the full time course if they apply for the exemption online. Study abroad students in private accommodation will not qualify for the full time student exemption.

### **Deferred/suspended/intercalate students**

Whether you continue to be exempt will depend upon your personal circumstances. If you are due to return to your course you will usually continue to be exempt depending on the reasons for suspension. However, if students withdraw or abandon their programme of study they will have to pay Council Tax from the date they finish their studies.

### **Students sharing with non-students**

If you have a joint tenancy with a non-student, the non-student is solely liable for any Council Tax payable on the property (unless they are your spouse and you are an international student, in which case see the next page). If there is only one non-student in the property, he/she should be eligible for a 25% discount. It is important that all students still register their student status to allow this discount/disregard to

be awarded. The tax payer may also be entitled to Council Tax Reduction, see below.

If you are sharing with two or more nonstudents on a joint tenancy agreement, full council tax will be charged but the bill should be in the names of the non-students only.

It is important that you register your student status to ensure you are not named on the bill. Employed tenants on low incomes may be eligible for some Council Tax Reduction, see below, which would reduce the bill.

### **Shared houses with individual tenancies**

In this case the landlord would normally be personally liable and billed for any Council Tax payable.

The property is exempt as long as all the occupants are full time students but if one tenant is a part time student or not a student for any reason then Council Tax becomes payable. The landlord may then charge the tenant(s).

They should not do this unless there is provision in the tenancy agreement to do so and even then, there may be scope to challenge this. Please contact the Accommodation Office immediately if this applies to you.

### **Council tax reduction for disability**

You can get a reduction on your bill if you or someone in the home is substantially and permanently disabled and one of the following applies:

- s/he has a room which is used to meet their special needs e.g. for the purposes of dialysis, treatment or for the storage of equipment.
- s/he has a second bathroom or kitchen used to meet their special needs
- s/he needs to use a wheelchair to get around the house.

If any of these apply, your bill is reduced to the next lowest band. If you are already in a Band A property, and get a disability reduction, you will have your bill reduced by one sixth.

### **International full-time students living with a non-student spouse**

The non-student spouse will be exempt if their visa prevents him/her from taking paid employment or claiming benefits. They will normally have 'no recourse to public funds' written on their visa. If the non-student spouse is a British citizen, a European Economic Area citizen or has been granted "indefinite leave to enter or remain", then they will not be exempt.

However, a discount of 25% may apply if there are no other eligible adults in the property.

### **Students who are writing up**

Each case must be considered by the local authority on an individual basis. As long as you are required to 'undertake study'; for example to use the library, see your supervisor or go to the laboratory AND you spend more than 21 hours a week working on your thesis AND you are expected to be working for more than 24 weeks in the academic year then you should qualify as a full time student and be exempt from paying Council Tax. If you are refused, seek specialist advice from the Accommodation Office, your local CAB or Law Centre.

Postgraduate students may not be eligible for any exemption once they have submitted their theses or if their final thesis submission date is later than their original course end date.

### **Part-time students**

Part-time students are **not** eligible for a student exemption from Council Tax. However, a discount of 25% may apply if a part-time student is the sole tenant of a property or where none of the other tenants are liable to pay (e.g. a part-time student sharing with full-time students). They may also be entitled to Council Tax Reduction, see below.

A part-time student considering sharing with full-time students should remember that he/she would normally be solely liable to pay the bill and decide whether it would make more financial sense to share with others who will not be exempt, so everyone shares the bill equally.

### **Single occupancy discount**

The full Council Tax bill assumes there are two adults living in a property. Although no extra charge is made if there are more than two people, a discount of 25% applies if there is only one eligible person over the age of 18 living in the property. But if you are the sole occupant and a full-time student, you can claim the full exemption by registering your student status.

### **Council tax reduction**

Most full-time students are not eligible for a reduction unless they are a single parent or are registered as disabled. Employed persons on low incomes may be eligible for some Council Tax Reduction which would reduce the bill.

Unemployed persons in receipt of Income Support or JSA would also qualify for Council Tax Reduction. Part time students may be eligible.

Claims for Council Tax reduction from Bristol residents can be made online, at <https://www.bristol.gov.uk/claim-council-taxreduction> or if you cannot make a claim online call BCC on 0117 922 2300 and a Customer Adviser will talk you through the other options for making a claim.

PLEASE NOTE: Non-UK students or their dependents should not claim Council Tax Reduction without seeking advice first.

### **Council tax bands**

It is possible to check which band particular properties fall into on the following website: <https://www.gov.uk/council-tax-bands> This website also provides links to local authority websites, so you can check what the current payable rates are.

### **Useful contacts:**

#### **Bristol City Council, Council Tax Section**

*Address:* Local Taxation (100TS), PO Box 3176, Bristol, BS3 9FS

*Online enquiries:* <https://www2.bristol.gov.uk/LocalTaxGeneralEnquiry>

*Telephone:* 0117 922 2900

*For visits and service points see:* [https://www.bristol.gov.uk/c/portal/layout?p\\_l\\_id=217071](https://www.bristol.gov.uk/c/portal/layout?p_l_id=217071)

### **Letters from the local authority and demands for payment**

If you receive a letter or a demand for payment of Council Tax, DO NOT IGNORE IT! If you believe you should be exempt, check with your cotenants (if any) that they all applied for exemption and then contact the council to see whether you need to provide further evidence of student status. Please email, call or come and see us at the accommodation office if you don't understand the letter or you need advice, information, assistance or advocacy. Ignoring letters can lead to court costs and worse.

**Moving out of a property** You must **always** let the local authority know when you move out AND what your forwarding address is. This is 1. To ensure they're aware your liability at that property has ended and 2. Because if you don't then you may not receive any outstanding bills and then the local authority could take the matter to court and bailiff action could be instigated. You would incur further costs and end up owing a lot more money than the original bill was for. This is not uncommon. They usually catch up with you so it's definitely worth letting them know when you move!

**The University of Bristol Accommodation Office runs a housing advice service for all staff and students, if you have any problems with your private rented accommodation please contact us.**

The Accommodation Office | The Hawthorns | Woodland Road | Bristol | BS8 1UQ ☎ +44 (0)117 95  
46640

✉ [accom-office@bris.ac.uk](mailto:accom-office@bris.ac.uk)



Office opening times: Mon 10-4, Tues 1-4, Wed 10-4, Thur 10-4, Fri 10-4

*The contents of this fact sheet are for information only. You should consult the Accommodation Office or an advice centre such as the CAB before taking any action. Published Feb 2019*