

Council Tax

This information is for both Undergraduate and Postgraduate Students unless stated otherwise.

What is Council Tax?

Council Tax is a local tax on a residential property based on the property's value. The money goes towards local community services such as, Police and Fire Authorities, waste collection, parks and libraries. A Council Tax Bill is automatically sent out to each property.

Do students have to pay?

To be exempt from paying Council Tax, a student needs to be enrolled for the purpose of undertaking a “full-time course of education”. It is not necessary to count how many hours you, as an individual, study. If in doubt, ask your School if your course is a “full-time course of education”. Students are considered “full-time” from the day they enrol on a “full-time” programme until the day they complete it, abandon it or are dismissed from it. This includes Easter and Christmas holidays during your course and Summer holidays between academic years, but does not include the Summer period after you complete your course.

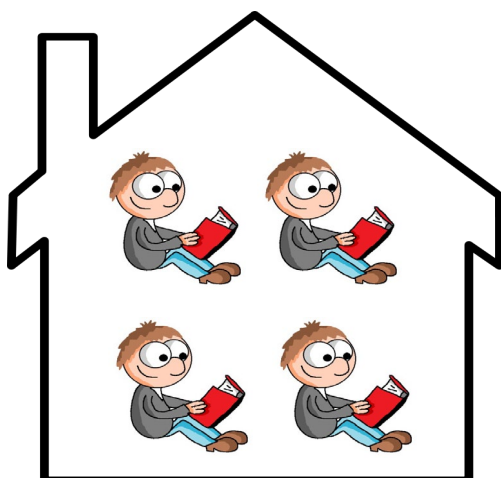
The following table and diagrams outlines various types of students at Reading, and Council Tax liability within these circumstances. If your situation is different to one of those listed, speak to a RUSU Adviser, who will clarify your Council Tax liability for you.

All students in Halls of Residence or Private of Halls Residence

Are exempt from Council Tax, no matter what their status.

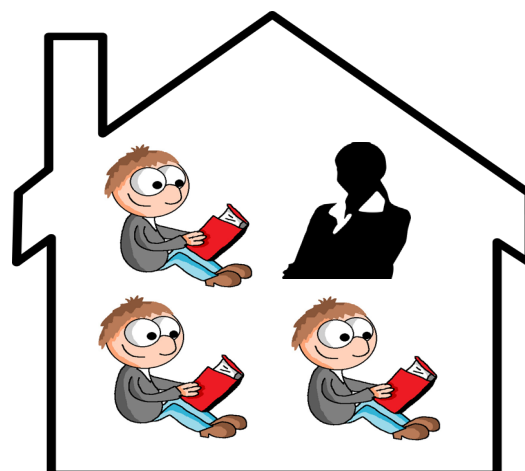
Students in Private Rented Accommodation

All Full-Time Students



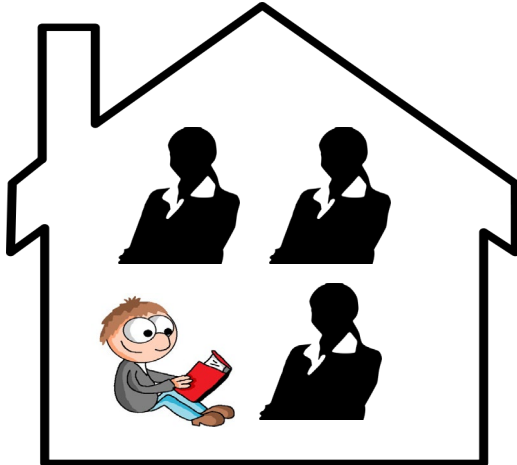
All Full Time Students are exempt
No Council Tax is paid
This is known as a 'Class N' property

Majority Full Time Students



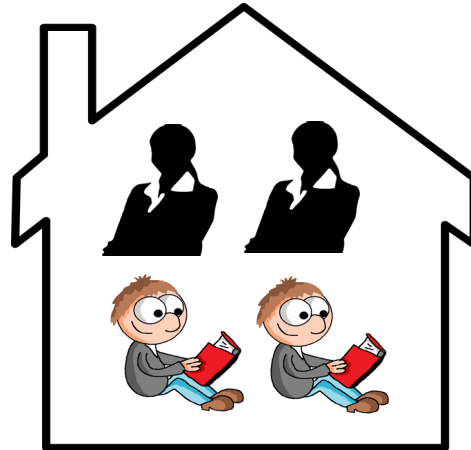
All Full Time Students are exempt
The single non-student (or part time student) is liable.
They can apply for a Single Person Discount (25%)

Majority Non-Students



The Full-Time Student is exempt
100% of Council Tax is liable by non-
students or part time students.

Even Split between Students and Non-Students



All Full-Time Students are exempt
100% of Council Tax is liable by non-
students or part time students.
No Single Person Discount can be applied

Student Status or Mode of Study

Part-time students	You will be liable to pay Council Tax as you are not enrolled on a “full-time course” (unless you live in a Student Halls of Residence - see above)
Students who are registered on a Full-time course but who are studying on a Part time basis	It is our understanding that students who are studying on a Part-Time basis but who are registered on a Full-Time course are not considered to be exempt from Council Tax by local authorities in this area. If you are studying in this way and would like to discuss your Council Tax liability, please speak to an Adviser.
Full-time pre-sessional students	Pre-sessional students also need to prove enrolment on a “full-time course” in order to be exempt from paying Council Tax. Seek advice from a RUSU Adviser.
Full-time students on period(s) of required placement	If you are on a sandwich course or a placement required by your course, you should be exempt from paying Council Tax during these periods, as you remain enrolled on a full-time course.
Full-time students who suspend their studies	If you remain registered on your course because you intend to return, you may still be treated as exempt for Council Tax purposes. However,

	the local council may consider that being suspended means a student does not meet the definition of a full-time student, and therefore you are liable to pay council tax. Some authorities consider the reasons for suspension when deciding liability to pay. If you are in this situation please speak to a RUSU Adviser.
Any student between the end of one course and the start of another	If you complete one programme and are due to start a separate programme, you will be liable to pay Council Tax between these courses. The exception to this is if you are living in a Student Halls of Residence.
Full-time Postgraduate Students who extend their studies beyond their original end date (for example, when writing up)	In these circumstances, some Councils do not deem that writing-up students meet the definition of a full-time student. If you are charged Council Tax under these circumstances, seek advice from the RUSU Advice Service. You may need to give further information on your status/circumstances to your Local Authority, e.g. a letter from the Graduate School.
International and EU Students	International students and EU students are treated in the same manner as Home students, and have to meet the criteria as outlined. You should be aware that you may be liable to pay Council Tax if you remain in rented accommodation after the end of your course and before returning to your home country.
Dependents or spouse of International Students	If the spouse/dependant is <u>not</u> a British citizen, and, as a condition of their visa is (one of the following) a) not permitted to work OR b) not granted 'recourse to public funds', they should not be liable to pay. The dependant should provide evidence (a photocopy of their visa) to the Local Authority. Seek advice if problems occur.

How do I let the Council know that I am a student?

When you move into a property, you should contact the Local Authority to claim exemption from Council Tax. You can obtain a "Council Tax Exemption Certificate" or "Certificate of Enrolment" from the Student Helpdesk in the Carrington Building or by logging onto your RISIS Account, selecting 'Self Service Letters' and printing your enrolment letter. You should then send this to your Local Authority. Don't assume that the Local Authority will know that you are eligible for an exemption: if in doubt, speak to your Local Authority.

Failure to pay Council Tax - the consequences

If you are sent a Council Tax bill and you have not paid it, the Local Authority will send you a 'Reminder to Pay' letter. This may be a demand for the full annual amount to be paid. Even if you consider yourself to be exempt, if you ignore Council Tax bills and reminder letters, the

Produced July 2018

Local Authority may take further action against you. This could be a Magistrates' Court summons, which may also lead to additional Court fees.

If the court grants the council the power to recover the debt from you, this may result in:

- A visit from an Enforcement Agency, to take away your possessions up to the value of your debt
- An attachment to earnings or benefits order - this allows your employer to take money straight from your wages to pay back to the Council.
- Up to three months imprisonment

It is important not to ignore any letters from your Local Authority concerning Council Tax, even if you think that you are exempt from paying

If you receive a letter but are not sure what it means, or what you should do about it, speak to a member of the RUSU Advice Service to try and resolve the matter before any of the above actions are taken.

Financial help for paying Council Tax

If you are liable to pay Council Tax, you may be entitled to Council Tax Reduction (otherwise known as 'Council Tax Support'). This may reduce the Council Tax bill you are liable to pay by up to 85%. It is only available to those living on a low income and applications should be made to your Local Authority.

All students at the University of Reading can apply for additional financial support from the University's Student Support Fund, if you face unexpected financial hardship and have exhausted all other options to maximise your income and minimise your expenditure.

Further information on the Student Support Fund can be found on the University website at https://student.reading.ac.uk/essentials/_money_matters.aspxs: you can also pick up an application form from the Carrington Building, or from the RUSU Advice Service.

Local Authorities' Council Tax office details:

Reading Borough Council: 0118 937 3727 <http://www.reading.gov.uk/counciltax>

Wokingham Borough Council: 0118 974 6000 <http://www.wokingham.gov.uk/council-tax/>

Bracknell Forest Borough Council: 01344 352011 <http://www.bracknell-forest.gov.uk/counciltax>

Produced July 2018

If you would like further advice or to speak with somebody in person then a Students' Union Adviser may be able to help. The specialist advisers offer a confidential service, independent from the University so they can discuss your case with you in private.

Contact us by email at advice@rusu.co.uk, or visit us in the RUSU building.

You can book an appointment or attend a drop-in session. During Term time, drop in runs on Monday, Tuesday, Thursday & Friday (11.00am-1.30pm) and Wednesday (2pm-4.30pm)