

Council Tax

This information is for both Undergraduate and Postgraduate Students (including International) unless stated otherwise.

What is Council Tax?

Council tax is a local tax set on residential property. The money goes towards Social Services, Police and Fire Authorities, to name a few. The amount which you pay depends on the size and the value of the property. A Council Tax Bill is automatically sent out to each property. The Council Tax period runs for a tax year, from 1st April to 31st March, but payments are usually spread out over 10 months; however you can ask for it to be spread over 12 months.

Do students have to pay?

To be exempt from paying Council Tax, you need to meet a specific definition of being a “full time” student.

For Council Tax purposes, the definition of a full time student is one whose course:

- lasts for at least one calendar or academic year of duration;
- runs for at least 24 weeks within that year;
- includes 21 hours (or more) of study a week during term time.

Students are liable to pay Council Tax if they don't meet these criteria, or if their circumstances change so they no longer meet these conditions.

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

Part time students (Undergraduate or postgraduate)	You do not meet the criteria to qualify for exemption, and would therefore be expected to pay Council Tax. There is one exemption - if you are living in Halls of Residence (see next point). If you feel that you will struggle to pay your Council Tax, see section on “Financial help for paying Council Tax”.
Full time and part time undergraduate or postgraduate living in a Halls of Residence	Most full time and part time students living in a Halls of Residence are exempt. This is because the property is exempt. The exception to this is if you are living in a university self-contained flat which has its own front door.
Full time students living in privately rented accommodation sharing with other full-time students only	You should all be exempt from paying Council Tax. If any full time students change their circumstances - for example, if they suspend studying, become part time or withdraw - then they may become liable, and are advised to seek advice.

<p>Full time students living in privately rented accommodation sharing with part-time students, or non-students</p>	<p>Any full time students should remain exempt from Council Tax: part-time or non-students are liable to pay. If there is only one part-time or non-student, s/he can apply for a 25% discount on Council Tax. If, two or more part time or non-students are living at the property, there is no discount. Those liable to pay Council Tax may be eligible for Council Tax support if on a low income.</p>
<p>Full time students on a placement year as part of their university course</p>	<p>If the work experience placement duration is a part of the University course - for example a 4 year course with 1 year being in industry - then you should be exempt from paying Council Tax.</p>
<p>Full time students who suspend their studies</p>	<p>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 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 seek advice.</p>
<p>Any student between the end of one course and the start of another</p>	<p>Unless you are living in a building which is exempt (e.g. Halls of Residence), you will be liable to pay Council Tax between courses.</p>
<p>Full time Postgraduate Students who extend their studies beyond their original end date (for example, when writing up)</p>	<p>The guidance on this is not clear. In such circumstances some students are treated as exempt for Council Tax purposes. However, some councils consider writing up students do not meet the definition of a full-time student. If you are charged council tax under these circumstances seek advice. You may need to give further information on your status to the local authority. If you study for Master degree, you should obtain a letter from Carrington building. If you are a PhD student you should obtain a letter stating your circumstances from the Graduate School.</p>
<p>International and EU Students</p>	<p>International 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 between the end of your course and returning to your home country.</p>
<p>Dependents of International Students</p>	<p>If the dependent is <u>not</u> an EEA citizen, has entered the UK on a visa and the immigration stamp states that they have “no recourse to public funds”, s/he should not be liable to pay. The dependent should provide evidence (a photocopy of their visa) to the Local Authority. Seek advice if problems occur.</p>
<p>Full time pre-sessional students</p>	<p>Pre-sessional students also need to meet the outlined criteria in order to be exempt from paying Council Tax. The Advice Service has supported some students to argue that they should be considered as exempt, but this is only where the student is studying a minimum of 21 hours per week, for at least 24 weeks duration.</p>

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

When you move in to a property, you should contact the local authority to claim exemption for paying Council Tax.

- If you live in Reading, Bracknell or Wokingham areas, send a photocopy of your Student Card / Campus Card to the Local Authority.
- If you live in any other Local Authority area, you can obtain a "Council Tax Exemption Certificate" from the Student Helpdesk in the Carrington Building, which should then be sent 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 have to pay Council Tax and have not done so, the Local Authority will send you a reminder letter to pay (this may be a demand for the full annual amount to be paid). If you ignore this (even if you are exempt) and have not been in contact with the Local Authority about your circumstances, further actions may be taken. This could be a Magistrate's Court summons. If this happens to you we suggest you seek advice.

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

- Apply for an attachment to earnings order - this allows your employer to take money off your wages to pay back the Council.
- Arrange for a bailiff visit and take away possessions or to sell your property;
- Send you to prison for up to three months.

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 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 a UK resident (or EU with UK workers' rights) you may be entitled to Council Tax Reduction. Council Tax Reduction replaced Council Tax Benefit as part of the welfare reforms in April 2013.

- It is a payment made directly to the council and generally covers up to 85% of your Council Tax bill (note: it is unlikely to pay 100% of your Council Tax, and you will therefore still be expected to make a small payment).
- It is available only to individuals living on a low income, and as such, is income assessed.
- Applications should be made to your Local Authority. For further advice contact the Advice Service at RUSU.

If you are not eligible for Council Tax Reduction, or are still struggling to pay the remaining Council Tax, you can apply to the University Hardship Fund for financial support. This is available to all students registered at the University (including International students), but as it is a discretionary fund, there is no guarantee of an award.

Further information on the Hardship Fund and the application form can be found on the University website at www.reading.ac.uk/moneymatters: you can also pick up an application form from the Carrington Building, or from the ARC in the Students' Union. For further information or help completing the form contact the Advice Service at RUSU.

Local Council Tax office details:

Reading Borough Council: 0118 9390656 www.reading.gov.uk/residents/CouncilTax

Wokingham Borough Council: 0778 974 6022 www.wokingham.gov.uk/counciltax/

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

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