



students

all you need to know
about **council tax**
& **housing benefit**

this leaflet
will be useful to you
if you are a student,
live with a student
or are a landlord who lets
properties to students.



Winchester
City Council



Finance
Directorate

City Offices
Colebrook Street
Winchester
Hampshire
SO23 9LJ

website www.winchester.gov.uk

For **Benefit enquiries** please contact the
Benefits Section on 01962 848 539
benefits@winchester.gov.uk

For **Council Tax enquiries** please contact
the Local Taxes Section on 01962 848 288
counciltax@winchester.gov.uk

Telephone calls may be recorded



Students & Council Tax

Properties occupied partly by students and partly by non-students

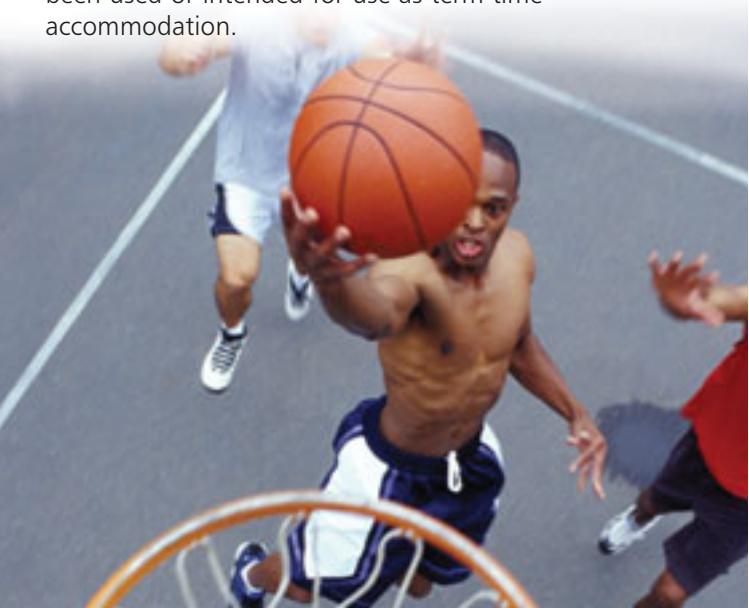
With effect from 1st April 2004, any student sharing a property with non-students will not be liable for Council Tax. The non-students will be liable provided they live in the property.

Properties occupied entirely by Students

Any property which is occupied entirely by one or more students as their permanent home or as their term time accommodation will be exempt from Council Tax.

All students occupying the property must satisfy the conditions set out in "Who is a Student"? overleaf.

If a property is occupied during term time only it will continue to be exempt during vacation periods as long as one or more of the students "own" the property. To "own" means either to be the freeholder or leasehold owner or to have a licence to occupy the whole or any part of the property. The property must have previously been used or intended for use as term time accommodation.



Who is a Student?

A Student is any person taking a course at a ***prescribed educational establishment** and includes:

Persons on a full time course

A full time course of education fulfils the following criteria:

- ◆ Lasts at least one academic year
- ◆ Is attended at a ***prescribed educational establishment**
- ◆ Normally requires attendance for at least 24 weeks in each academic year and an average of 21 hours a week study, tuition or work experience or a combination of such periods during periods of attendance. Where a course includes periods of work experience it is not treated as a full time course of education unless the hours of study and tuition exceed the number of hours of work experience when aggregated for the course as a whole. This does not apply to classroom-based teacher training courses which commenced after 1 April 1995 which qualify as full time courses regardless of the hours spent on work experience. The course must be a single course and not a combination of courses.
- ◆ Open University courses, subject to meeting the above criteria would be considered as full time courses. Likewise, Project 2000 nurses are also regarded as students.

Foreign Language Assistants

A person is classified as a Foreign Language Assistant if they are registered with the Central Bureau for Educational Visits and Exchanges as a Foreign Language Assistant and they are appointed to a school or other ***prescribed educational establishment**.

Student Study Break

What if the Student has a break in their studies?

A student is considered to be undertaking a course from the first day of the course to the last day of the course or until the student leaves the course uncompleted. Any vacations which are taken during the period of the course will be considered to be part of the course. During the period where a student has finished a course and has not yet started another course, the person is not considered to be a student.

Where a student does not undertake the course due to illness, they can still be considered eligible as a student until such time as the student is removed from the course or they are deemed to have left the course.

How to Apply For A Student Exemption

Contact the Local Taxes Section at Winchester City Council by writing, telephoning or by email. The details are enclosed at the front of this leaflet. You must provide the following information:

- ◆ The full names of all the people living at the property
- ◆ The exact date they moved into the property (or out of the property if someone moved out)
- ◆ Which ***prescribed educational establishment** each student is studying at
- ◆ A ****student certificate** for each student



**Student Certificates

A student certificate is formal proof from the college, university etc, that a student is undertaking a relevant course for the purposes of Council Tax. The institution where a student is undertaking the course is obliged to provide each student with an appropriate certificate on request provided the request is not more than one year since the student completed the course. You will be asked to provide a certificate for every academic year. The certificate must contain the following information:

- ◆ The name and address of the prescribed educational establishment issuing the certificate
- ◆ The full name of the student to whom it is issued
- ◆ The student's date of birth (if known to the institution)
- ◆ A statement certifying that the person is following (or has followed) a course of full-time education as a student
- ◆ The date when the person became a student and the date when that person's course is expected to end (or ended).



Who is a Student?

Persons under 20 years of age who are not on a full time course of education (as set out below) but are undertaking a qualifying course of education

A person must be:

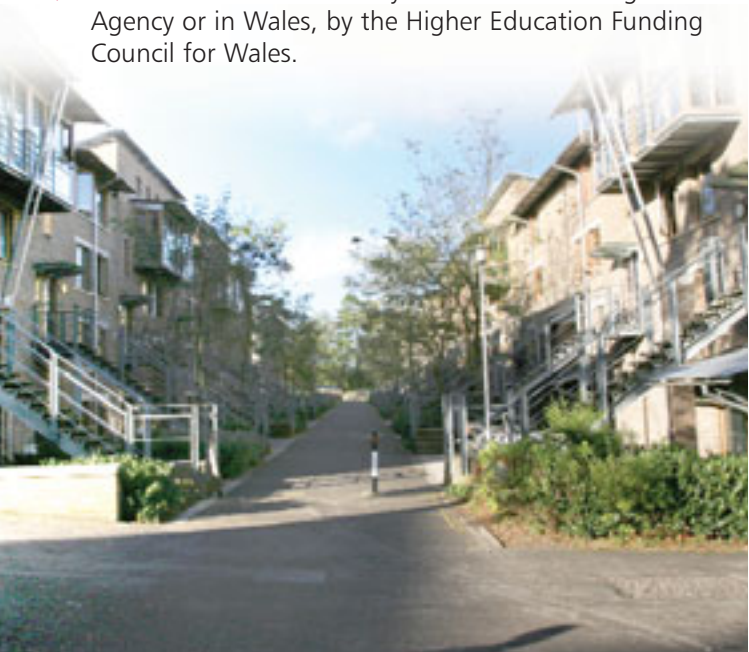
- ◆ under 20 years old
- ◆ not undertaking a full time course of education
- ◆ undertaking 12 hours of study or more per week
- ◆ undertaking the course for more than 3 calendar months
- ◆ undertaking a course which is not one of higher education
- ◆ undertaking a course which is not a correspondence course, evening classes or job-related training where the course is being undertaken in consequence of the persons employment
- ◆ undertaking a course which is normally carried out during 8.00am to 5.30pm
- ◆ undertaking a course where the time criteria must consist of tuition, supervised study, exercise or project work.



Prescribed Establishments

*A Prescribed Educational Establishment is:

- ◆ a university (including a constituent college, school or other institution of a university)
- ◆ a central institution or college of education in Scotland
- ◆ a college of education in Northern Ireland
- ◆ an institution within the PCFC funding sector for the purposes of the Education Reform Act 1988
- ◆ a theological college
- ◆ any other institution in England or Wales established solely or mainly to provide courses of further or higher education
- ◆ any other institution in Scotland or Northern Ireland established solely or mainly to provide courses of further education
- ◆ an institution accredited by the Teacher Training Agency or in Wales, by the Higher Education Funding Council for Wales.



Living in Halls of Residence

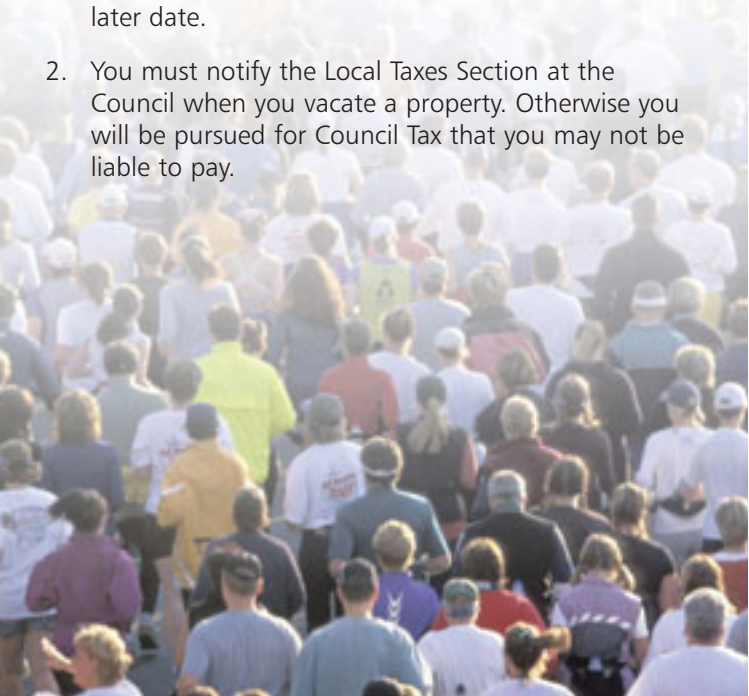
Students living in Halls of Residence are not liable for Council Tax.

Non British Spouses of Students

From 1st April 1995 a non British person who is the spouse or dependant of a student may be eligible for a Council Tax discount. The spouse or dependant must be a non British citizen prevented by immigration regulations from taking paid employment or from claiming benefits whilst in the UK. The spouse or dependant is treated in the same way as the student, subject to receipt of the appropriate documentation from the University/College.

Some Final Points to Note

1. Any person who resides in a property prior to the commencement of their course as a student will be liable for Council Tax, e.g. where a lease on a property has been taken on but the course starts at a later date.
2. You must notify the Local Taxes Section at the Council when you vacate a property. Otherwise you will be pursued for Council Tax that you may not be liable to pay.



Students and Housing Benefit

Are you a Student for Housing Benefit purposes?

You can claim Housing Benefit as a student if you are in **one or more** of the following eligible groups:

- ◆ part-time student
- ◆ aged under 19 and following a course of Further Education
- ◆ aged 60 or more
- ◆ responsible for a child or young person (this applies to couples and lone parents)
- ◆ disabled
- ◆ part of a couple and only one of you is a full-time student.

Couples

There are special rules for couples:

- ◆ if you are both in one or more of the eligible groups, or if one of you is in one or more of the eligible groups, and the other is not a student, the claim for Housing Benefit can be made by either of you
- ◆ if you are both students, but only one of you is in one or more of the eligible groups the claim for Housing Benefit must be made by the person who is eligible
- ◆ if only one of you is a student, and that student is not in one of the eligible groups the claim for Housing Benefit must be made by the person who is not a student.



Students who maintain two homes

Some students have to maintain two homes, one near their place of education, and one somewhere else.

There are special rules about this for students who claim Housing Benefit:

- ◆ students without partners can only get Housing Benefit on one home
- ◆ couples where both students are in one of the eligible groups above, and couples where one partner is a student in one of the eligible groups and the other partner is not a student can claim Housing Benefit on both homes if it is reasonable, and if maintaining two homes is unavoidable
- ◆ couples where both partners are students but only one is in an eligible group can only claim Housing Benefit for the home occupied by the eligible student
- ◆ couples where one partner is a student who is not in any of the eligible groups, and the other partner is not a student can only claim Housing Benefit for the home occupied by the non-student.

Is there any special proof I will need to provide to claim Housing Benefit?

- ◆ Proof of the course of education and which qualification is being studied for
- ◆ Proof of any Student Grant and/or Student Loan you are entitled to, showing how the award was calculated, as well as proof of all your other income and savings
- ◆ Proof of any course fees for which you are liable
- ◆ Proof of your term dates for the current academic year.

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