

COUNCIL TAX

Council Tax is a local tax, set by councils to help pay for local services like policing and refuse collection. It applies to all domestic properties, including houses, bungalows, flats and anywhere else someone might live, whether owned or rented. Some people are eligible for a discount on this tax whilst others are completely exempt from paying. Whilst many full time students will not be liable for Council Tax it is not true to say that all students are exempt.

Landlords have a legal duty to inform the Council Tax Department of the names of their tenants. Therefore, even if you have not filled in a Council Tax form, they may still have your details.

Students are considered full time for Council Tax purposes if they are attending a course for at least 24 weeks a year (for at least one academic or calendar year) and requires at least 21 hours tuition or study per week. Full time students at the University of Westminister can obtain a certificate confirming this from their course office.

Please note that part time students are not usually exempt from Council Tax.

Students are not jointly and severally liable for Council Tax. This means that a student who shares a dwelling with a non-student or a part time student and provides a valid Council Tax Certificate to the Local Authority, should not be liable for any of the Council Tax due on the property.

Please note that this only affects bills levied on or after 1 April 2004 and any bills for periods where students lived with non-students prior to that date will be governed by the old legislation, and students remain jointly and severally liable for those.

More information on tax and benefits can be found at www.direct.gov.uk

Students sharing with one employed non-student

The non-student will be liable for the Council Tax bill. When there is only one person resident in a property they receive a 25% discount in their Council Tax bill. Therefore if all the other residents are full time students (who are "invisible" for Council Tax purposes), then the non-student should claim their 25% discount.

Students living with a resident landlord

The landlord is liable. The landlord can apply for the 25% discount if they are considered the only person resident in the property for Council Tax purposes.

Student with a non-student partner

The non-student partner will be liable for 75% of the Council Tax. The non-student partner may be eligible for Council Tax Benefit if on a low income and if full Council Tax Benefit is awarded then no Council Tax will be payable.

Houses in Multiple Occupation (HMOs)

The owner is liable.

A House in Multiple Occupation is one, which has been:

1. Built or adapted for occupation by tenants or licensees who are not living as a single household.

OR

2. Is a dwelling which is occupied by a person or persons, each of whom holds a tenancy or licence to occupy part only of the dwelling, or who pay rent or a license fee in respect of part only of the dwelling.

Students sharing with people in receipt of Income Support or Job Seekers Allowance

Where full time students share a self-contained flat or house with people who are in receipt of Income Support or Job Seekers Allowance, and who are claiming Housing Benefit, the student tenants are ignored when the Council Tax payable is calculated.

Therefore if students live only with Income Support or Jobs Seekers Allowance claimants, the remaining Council Tax liability should be nil.

Please note: If you have been paying Council Tax at a property it is advisable to contact the Council Tax Department when you are leaving to ensure that they do not continue to charge you after you have left.

If you have any more questions please get in touch using the options below.

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