

## Council Tax

### What is Council Tax?

Council Tax is a system of taxation on your accommodation made by the government and collected by your council. It pays for services such as waste collection, street lighting, police and fire services and road maintenance.

### How much is it?

The amount of Council Tax payable depends on multiple factors including the value of the property and who lives there. Further information can be found at:

[www.gov.uk/council-tax/working-out-your-council-tax](http://www.gov.uk/council-tax/working-out-your-council-tax)

### I am a full time student – do I have to pay Council Tax?

The majority of full-time students will be exempt and therefore not have to pay council tax. However, if your course is less than one academic or calendar year in duration, you will be liable for council tax during your course. Full-time students who are studying an intensive short course (for example a pre-sessional English course or intensive summer school) before their degree, postgraduate diploma or PGCE course are also liable for council tax until the start date of the main course.

Your living situation may also affect your eligibility for council tax exemption and you may be required to pay some council tax.

*I am a full-time student and I live in Halls of Residence.*

If you live in University Halls of Residence you are automatically exempt from Council Tax and do not need to do anything.

*I am a full-time student and I live with other students (aged 18 or over) in a privately rented/owned property:*

The property will be exempt from paying Council Tax however everyone in the household will need to inform the Council of their student status.

*I am a full-time student and I live with a non-student\*\*.*

The Council can reduce the household bill by 25%. Who pays this is between you and your housemate to decide! The bill would be in their name as you are exempt. You could decide to split the bill equally (or proportionally) or your housemate could pay for this in full. However if your housemate lived alone, they would be eligible to receive the single occupant discount of 25% anyway!

*I am a full-time student and I live with 2 or more non-students\*\*:*

Unfortunately there is no reduction in Council Tax and the full amount is due. Please see above for advice regarding splitting this payment.

*I own a property and have non-student\*\* tenants:*

If you are the sole owner of the property and live with other people as your tenants, you may be liable to pay Council Tax.

*I am an international student living with dependants in the UK.*

The household should be exempt from paying Council Tax, however you will need to send a confirmation of attendance letter (see below) along with copies of all passports to your local Council.

### How do I let the Council know that I am a full-time student?

You must register with the local authority within which your term-time address is situated. Details of how to register and how to claim Council Tax exemption can be found on the relevant local authority website: <https://www.gov.uk/find-local-council>

Most central and south Manchester postcodes are covered by Manchester City Council. Apply for your exemption here: <http://tinyurl.com/manchestercounciltax>.

### My Council says I need a Council Tax Exemption Letter, where do I get this?

All students are issued with a confirmation of attendance letter as a PDF attachment to their University e-mail address after completing registration at the start of the academic year. Full-time students can use this letter as evidence of their eligibility for council tax exemption.

Make sure that you have included a term-time address in MyManchester and keep it up to date as this information will pull through onto your letter (it is okay for your home and term-time address to be the same).

Students who are not required to register for the academic year, but who may still be eligible for council tax exemption can request a confirmation of attendance letter that can be used to confirm eligibility for council tax exemption by e-mailing [ssc@manchester.ac.uk](mailto:ssc@manchester.ac.uk)

\*Please note that as an International student if you arrive before your official course start date or stay on after your course end date, you may be liable to pay for these periods

\*\*Non-students refers to anyone who is not a full-time student

## Frequently Asked Questions

*How long does the confirmation of attendance letter last for?*

The letter is valid for each registration period/academic year. You will need to submit a new letter to the council each academic year. If you make any changes to your study, you must inform the University and your Council immediately.

*I have interrupted/suspended my studies – do I have to pay Council Tax?*

If you take an interruption or leave of absence from your studies but are expected to return to the same course within 12 months then you should remain exempt from Council Tax. Manchester City Council will usually consider such students as intercalated students for the purposes of Council Tax. However, if you interrupt your studies and begin a new unrelated course then you are not exempt from Council Tax for the period between ceasing study of your old course and beginning your new course.

*If I have been granted an extension to my course and my course end date has been extended, will my Council Tax exemption also be extended?*

Yes, but not automatically! You should request an updated confirmation of attendance letter from the Student Services Centre ([ssc@manchester.ac.uk](mailto:ssc@manchester.ac.uk)) and submit this to your local Council. Please note that if your course has not been extended but you have been given extra time to submit work, you may not be able to obtain an extension to your Council Tax exemption status from your Council.

*I am a postgraduate research student 'writing up' or awaiting my Viva – do I have to pay Council Tax?*

For postgraduate researchers who have completed their registered period on the programme and have entered 'Submission Pending' to write up their thesis, there is a mixed picture across the country regarding liability. You're not classed as full-time or part-time during this period by the University. Postgraduate researchers who fall within the remit of Manchester City Council and who have entered Submission Pending will be exempt from paying Council Tax for the duration of their submission pending period ONLY if they were previously registered on a full-time postgraduate research programme of study for the award they are currently working towards. Other councils may have different regulations, but the confirmation of attendance letter will confirm your current status at the University.

Once you've submitted your first thesis for examination if you fall within the remit of Manchester City Council, you will no longer be eligible for Council Tax exemption. The Student Services Centre is able to issue you with a 'completing student card' during the examination and referral periods for the purpose of using the library and IT facilities to allow you to revise your thesis. You're not classed as a full-time or part-time or student during this period by the University. Other councils may have different regulations, but the confirmation of attendance letter will confirm your current status at the University.

Completing students who remain sponsored by the University for their student visa are still subject to the conditions of that visa, including the 20 hours a week limit to working hours, until the submission of the final corrected thesis.

*I have withdrawn from my course – do I have to pay Council Tax?*

Once your full-time student status ends, you will become liable to pay Council Tax. If however you have a low income, you may qualify for Council Tax Reduction – please see further in this guide.

*I have completed my course but haven't yet graduated – do I have to pay Council Tax?*

**You will become liable to pay Council Tax from the date of the end of your course and not your graduation date.** This also applies if you are going onto a postgraduate course – therefore you would be eligible to pay Council Tax in the summer period between the two courses. At the start of your new course you will need to apply for Council Tax exemption again.

You are not automatically exempt from council tax for the period of your private sector tenancy agreement, so checking your contract against the course end date in your confirmation of attendance letter will show what period you will be liable for council tax.

If you vacate the property and it is unoccupied you will also likely still be liable for council tax until their tenancy comes to an end.

*I am a part-time student – do I have to pay Council Tax?*

As a part-time student you will be liable to pay Council Tax. If however you have a low income, you may qualify for Council Tax Reduction – please see below.

### What is Council Tax Benefit/Reduction?

If your household is liable to pay Council Tax and you are a part-time student and/or the other tenants are on a low income, you may be eligible to claim for Council Tax Reduction or a Second Adult Rebate to reduce the charge. These are means-tested benefits so any amount paid will depend on your household income and who lives with you. Note In some circumstances, even if you're entitled to Council Tax Reduction, you may actually be better off claiming second adult rebate. For more information go to:

[www.citizensadvice.org.uk/benefits/help-if-on-a-low-income/help-with-your-council-tax-council-tax-reduction/](http://www.citizensadvice.org.uk/benefits/help-if-on-a-low-income/help-with-your-council-tax-council-tax-reduction/)

### Independent Advice about Council Tax Issues

If you are having problems with Council Tax and need advice or support, please contact the Student Union Advice Service: <https://manchesterstudentsunion.com/housing-advice/council-tax> E-mail: [advice.su@manchester.ac.uk](mailto:advice.su@manchester.ac.uk)