

Guidance for students and staff on Council Tax Exemption/Discounts

1. It is for the local Council, not the University, to decide whether a student is eligible for Council Tax exemption, although the University will be expected to confirm whether a student meets particular criteria.
2. To qualify for exemption as a student, the legislation requires that individuals must be undertaking a full-time course of education at a prescribed educational establishment (providing further and higher education) within one of the European Union member states, including the UK. A full-time course of education is defined (in brief) as:
 - (i) a course which lasts for at least one academic or calendar year,
 - (ii) on which students are normally required to undertake study (whether at premises of the establishment or otherwise) for periods of at least 24 weeks in each academic or calendar year, and
 - (iii) the nature of which is such that a person undertaking it would normally require to undertake periods of study, tuition or work experience amounting to an average of at least 21 hours a week in each academic or calendar year.

EU students who are undertaking a period of full-time study at the University of Bristol as part of their studies at another EU institution are eligible for exemption, provided that their programme of study at their home institution meets all the above criteria.

3. Students living in Bristol need to apply for Council Tax exemption by using Bristol City Council's 'Student exemption form' (printable version available from <http://www.bristol.gov.uk/node/8211>) unless they live in Halls of Residence or University-owned student houses, which are automatically exempt. Students living in other local authority areas will need to follow the procedures laid down by their particular local authority.
4. The University provides Bristol City Council with listings of all full-time students (undergraduate and postgraduate) three times a year, in October, January and May, and so it is not necessary for most students to prove their student status by providing the Council with a Certificate of Full-Time Study.
5. Some groups of students, however, may not be on these lists and may need to separately provide a Certificate of Full-Time Study. This may include students who begin their study at a non-standard time of year, who transfer from part-time to full-time status mid-year, and, in some cases, postgraduate research students who are writing up their thesis but believe that they meet the criteria for exemption above.
6. Certificates of Full-Time Study for Council Tax exemption purposes are available from faculty offices or from the International Office (for incoming exchange and study abroad students). Whilst personal tutors, supervisors etc. might want to write in support of their students, such letters will not be taken as official notification of student status.
7. Postgraduate students will not be eligible for any exemption once they have submitted their theses.
8. UK students who are not eligible for Council Tax exemption, i.e., because they are part-time, may be eligible for Council Tax Benefit and Housing Benefit. Students should contact Bristol City Council to find out whether they are eligible:

Benefits Section	Email:	benefits@bristol.gov.uk
Bristol City Council	Helpline:	(0117) 922 2300
PO Box 43	Textphone:	(0117) 357 4444
Bristol BS99 1BF	Fax:	(0117) 352 6400