

## Council Tax for Internationals

Welcome to Advice Direct..., the written information service from Guild Advice.

**This leaflet explains the rules that govern Council Tax liability for international students specifically, and follows on from the Advice Direct on Council Tax for all students.**

### What Is Council Tax?

Council Tax is an annual charge on domestic dwellings (flat or house) made and collected by Local Authorities to contribute towards local public services such as fire, police, libraries, schools and rubbish collection. The amount payable is based on the **value** of your property *and* the **number of adults** (only those over 18 years old) living in the property.

Some properties are '**exempt**' from this charge. **This is the case where only full-time students occupy a property.** Where the property is not exempt there may be a **discount** on the bill because some adults (including students) are ignored when counting the number of adults living in the property.

### Am I Exempt?

The majority of **full-time students** will be exempt and will therefore **not** have to pay council tax. Where students are living with non-students, however, the situation becomes more complex and you may be required to pay some council tax.

If you are currently living in University owned and managed accommodation, all residents should be on full-time courses. Therefore most halls of residence will be exempt from council tax.

IF YOU ARE UNSURE ABOUT YOUR LIABILITY FOR COUNCIL TAX, PLEASE  
CONTACT THE ARC AS EARLY ON IN THE ACADEMIC YEAR AS POSSIBLE FOR  
ASSISTANCE

## A “full time course”

As a student at the University of Birmingham you will only be exempt from council tax where your course falls within the definition of “full time”. The [Council Tax \(Discount Disregards\) Order 1992](#) defines this as:-

1. a course lasting at least 1 academic year;
2. where the student attends the University’s premises (or other site) for at least 24 weeks per academic year; and,
3. where the student would normally undertake periods of study, tuition or work experience which amount to at least 21 hours per week.

## How do I declare myself exempt?

### Birmingham City Council Procedure:-

How do I claim council tax exemption?

Birmingham City Council now has a system in place whereby students from the University of Birmingham simply call up to apply for council tax exemption/discount.

What do I have to do?

1. Make sure that you, and all your housemates, have updated your term-time addresses on your my.bham student portal. These should be as and when you change properties.
2. On the following Friday the University will pass a list of current students and their addresses to Birmingham City Council.
3. Collate the following information:-
  - a. **The full address of your property**
  - b. **The full name of each housemate**
  - c. **The student ID numbers of all the students at the property**
  - d. **Course start and end dates for each student, and whether this is full or part time study**
4. In the week following this call the Council’s Contact Centre on **0121 303 1113** and inform the Council that you are students at the University of Birmingham. They should go through the above information with you to confirm that a discount can be applied to the property. **If you experience any problems with this process please note down what has happened and/or been said. If there are problems with the Council’s Contact Centre then also make a note of the staff member’s first name and employee id number (which you can request at the time of the call). Following this please contact Guild Advice as quickly as possible for further assistance.**

The University of Birmingham has made arrangements with a number of local authorities in the West Midlands area; these arrangements form part of their Council Tax Scheme and involve the University sending an electronic file containing details of all current full-time students and their term time addresses to each Local Authority.

The local authorities involved in this scheme are Birmingham City Council, Coventry City Council, Dudley Metropolitan Borough Council, Sandwell Metropolitan Borough Council, Solihull Metropolitan Borough Council, and Wolverhampton City Council.

To declare yourself exempt from council tax, you will need to follow the relevant procedure:-

Birmingham City Council – Follow the procedure in the black box on page 2 of this advice direct.

Coventry City Council, Dudley Metropolitan Borough Council, Sandwell Metropolitan Borough Council, Solihull Metropolitan Borough Council, and Wolverhampton City Council - complete the relevant self-declaration form (see below), and return it to the relevant Council.

## SELF DECLARATION FORMS:

For Other Councils in the West Midlands:-

<https://intranet.birmingham.ac.uk/as/studentservices/enquiries/council-tax.aspx>

To ensure that your self-declaration is dealt with rapidly you must ensure that your term-time address is kept up-to-date on the University system. This can be done by logging in to the registration section of the [my.bham Student Portal](#).

**If you need subsequent evidence from the University of your current status, you need to contact Academic Services via their Student Enquiry Counter in the Aston Webb Building or [log a call to an Enquiry Officer](#), requesting proof of student status.**

For any other local authorities please contact Guild Advice to clarify what you need to do.

## What about International Students?

Regardless whether you are a home or international student, the process by which you apply for exemption is the same, and if you fulfil the criteria for “full-time” study, then you will be exempt from Council Tax. Your university status as an international student does not change whether you are eligible for exemption or not.

However, if you are struggling with claiming an exemption for any reason then you are encouraged to contact Guild Advice as quickly as possible.

## International Students Living Only with their Spouses & Family

A number of international students every year do decide to bring their spouses and families to the UK with them.

Under the current Immigration Rules international students may, in certain circumstances, have the option of bringing their family here as **dependents** under the Tier 4 visa scheme.

This could normally include:-

- a spouse ('partner')
- a civil partner ('partner')
- unmarried partner ('partner')
- same-sex partner who is not a civil partner ('partner')
- child or children aged under 18

Only those aged 18 or over may be liable for council tax – therefore if your children have entered the UK on a dependent's tier 4 visa, they will not be liable for council tax.

If the only non-student in the property is your spouse (i.e. husband or wife) and/or an adult dependent/partner (as above), then the property will be exempt from Council Tax where the non-student is:-

- o Not a British Citizen, and;
- o The terms of their leave to enter or remain in the UK prevents them from

either:

- taking paid employment,
- OR;**
- from claiming benefits (public funds).

This will apply to the majority of spouses and dependents from outside the EEA who come to join an international student in the UK.

In the first instance we would advise you to follow the relevant procedures above to claim a full exemption from your local authority. Unfortunately, not all local authorities follow the relevant regulations in the same way, and they interpret the regulations differently as a result.

### **What to do if the local authority refuses to acknowledge my dependent's status?**

In some instances this can mean that they will not agree that your dependent is exempt from council tax, and will only apply a single persons 25% discount to the bill (please see **Advice Direct...Council Tax**).

At this point it may be appropriate to complete the enclosed letter. This is a template letter to be sent to your local authority requesting exemption as a full-time student for you and your spouse.

Before sending the letter you will need to:-

1. Make a copy of your current tenancy agreement
2. Request for a letter from the University confirming your current status (i.e. in writing up from a set date), your start date of the course, and any other relevant information about you.
3. Make copies of your (and your dependents) passport, and tier 4 visas.
4. Finally, complete the template council tax letter attached. Anything in red font should be amended and replaced with your relevant personal information.

5. These documents can then be sent to your local authority address by recorded delivery, making sure you keep a copy of the full letter for your own records.

Following receipt of the attached template letter, the local authority will have to make a decision as to your status and any entitlements you are eligible for.

However, following receipt of the local authority's decision if it is negative e.g. 25% discount only, there is a set process to appeal the decision of the local authority.

This process is below:-

1. Appeal to the Local Authority directly against their decision – to which they must make a decision within 2 months.
2. Appeal to the Valuation Tribunal for England within 2 months of the date of their decision letter.

**If you are unsure about your current circumstances please contact Guild Advice for further assistance**

3. Beyond this a High Court claim against the interpretation of a point of law.

At this point, we won't elaborate in detail on the above options following a decision – however the Guild Advice Advisors are available to go through these options as necessary on a case-by-case basis. Please see our website for how to contact us – [www.guildofstudents.com/thearc](http://www.guildofstudents.com/thearc).

**The letter does not guarantee that the local authority will accept your dependent as exempt.**

Draft letter template to the your local authority

Your Name  
XX Name Road  
Area  
City  
Postcode

Local Authority's Address

XXXXXXXXXXXXx  
XXXXXXXXXXXX  
XXXXXXXXXXXXxx

**Sent by Recorded Delivery**

XX Month Year

Dear Sir,

**RE: Council Tax Exemption of Your Full Property Address**

I am a current student at the University of Birmingham enrolled on a PhD in XXXXXXXXXX (your course title), my student ID number is XXXXXX.

Please find attached a copy of my current tenancy agreement relating to Your Full Property Address, and a letter from the University of Birmingham confirming my current status and key dates.

I am here on a student visa under the Tier 4 structure, issued on the XX Month Year.

My spouse/partner/other entered the country on XX Month Year, and did so as my dependent under the Tier 4 structure.

Under the current legislative framework, particularly Schedule 1, Section 4 of the Council Tax (Discount Disregards) Order 1992, to be considered as "in full-time education" I understand that I must fulfil 3 key requirements, included below for ease of reference:-

4. (1) A full-time course of education is, subject to subparagraphs (2) and (3), one—
- (a) which subsists for at least one academic year of the educational establishment concerned or, in the case of an educational establishment which does not have academic years, for at least one calendar year;
  - (b) which persons undertaking it are normally required by the educational establishment concerned to attend (whether at premises of the establishment or otherwise) for periods of at least 24 weeks in each academic or calendar year (as the case may be) during which it subsists, and
  - (c) the nature of which is such that a person undertaking it would normally require to undertake periods of study, tuition or work experience which together amount in each such academic or calendar year to an average of at least 21 hours a week during the periods of attendance mentioned in paragraph (b) above in the year.

As confirmed by the letter from my university, I began my course on the **XX Month Year**, and am due to complete the course on **XX Month Year**. Please see the table below for the breakdown of the hours that I currently study each week in the current academic year:-

<b>Study</b> XX hours	<b>Tuition</b> XX hours	<b>Work Experience</b> XX hours
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**On the basis of the above information I would submit that I fall within the legal definition of “full-time student” and therefore am exempt from liability for council tax at this time.**

### **Dependent Spouses:**

As per section 5a(ii) of Statutory Instrument 1995/619 – *The Council Tax (Discount Disregards and Exempt Dwellings) (Amendment) Order 1995* – my dependent is a “relevant person” for the purposes of council tax exemption. I would also refer you to *Harrow London Borough Council v Ayiku* [2012] EWHC 1200 regarding the interpretation of the above SI in my favour.

**Therefore I would submit that the appropriate 100% discount/exemption should be applied to our property.**

In the event that you do not accept my submissions highlighted above in line with the current legislative framework, I understand that I have a right to appeal any decision made by the Council in regards liability, established under section 16 of the Local Government Finance Act 1992. As this is an important issue for myself, I will obviously be pursuing the matter through the appropriate channels including an appeal to the Valuation Tribunal for England at the relevant time.

If you should have any queries please do not hesitate to contact me at the above address.

Yours faithfully,

[ your signature ]

Your Name

**Enc:-**

- **Letter from University of Birmingham re status**
- **Copy of current tenancy agreement**
- **Copy of passports and visas**

## Sources Of Help

### **Guild Advice, Guild of Students**

Email: [thearc@guild.bham.ac.uk](mailto:thearc@guild.bham.ac.uk)

Visit the website at: <http://www.guildofstudents.com/support/thearc/>

#### **Guild Advice Opening Hours (Term Time)\***

<b>Monday - Friday</b>	<b>10am — 4pm</b>
<i>Drop In Clinics</i>	<i>12-2pm</i>
<b>Saturday &amp; Sunday</b>	<b>CLOSED</b>
<b>*Vacation Periods</b>	<b>12 noon – 2pm</b>

### **Shelter**

[www.shelter.org.uk](http://www.shelter.org.uk)

Offers advice and information about any housing problems.  
Room 30, 2nd Floor, Ruskin Building, 191 Corporation Street,  
Birmingham City Centre Tel: 0121 236 6668

*Shelterline* is a 24-hour free phone service providing advice on a range of housing issues. Tel: 0808 800 4444

### **UKICSA**

[www.ukcisa.org.uk](http://www.ukcisa.org.uk)

Offers advice and information for international students

*UKCISA advice line* is open from Monday to Friday, 1300 - 1600 hours (UK time). They answer about 10,000 calls annually, so the telephone advice line is very busy.

Outside the UK: +44 20 3131 3576

Inside the UK: 020 3131 3576

**Disclaimer:** The information on this guide only provides general guidance on housing issues and the law. The guide should not be regarded or relied upon as a complete or authoritative statement of the law. Guild Advice will not accept any liability for any claims or inconvenience as a result of the use of information on this guide. If you think that you have a legal problem you should seek further advice.