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**Application for Exemption N  
A PROPERTY OCCUPIED SOLELY BY STUDENTS**

**Qualifying Criteria**

Any premises, which are occupied entirely by one or more students as their permanent home or as their term time accommodation.

A person will be disregarded if they are a full time student as defined by the following:

1. Attending a prescribed educational establishment
2. Undertakes a course of at least one academic or calendar year
3. The course normally requires the student to attend for at least 24 weeks each year and for at least 21 hours per week (this included attendance, tuition, study or work experience)

Council Tax Reference No

Name and Address of Liable Person

Applicant's Name		
Term-time Address		
Name of College/ University and Address		
Period of Course	From:	To:
Name of Course Undertaken		

Signed ..... Date .....

Telephone Number .....

**I enclose a copy of my student certificate.**

## Additional Information

### The following are definitions of a student under the Local Government Finance Act 1992.

1. **FOREIGN LANGUAGE ASSISTANTS** – a person will be regarded as such on a particular day if – on the day he/she is registered with the Central Bureau for Educational Visits and Exchanges as a foreign language assistant, and the day falls within the period of his/her appointment as a foreign language assistant at a school or other educational institution in Great Britain.
2. **FULL TIME COURSE STUDENTS** – a person is to be regarded as such on a particular day if –
  - (a) on the day he/she is enrolled for the purpose of attending such a course with a prescribed educational establishment, and
  - (b) the day falls within the relevant period for that course.
3. **QUALIFYING COURSE STUDENTS** – a person is to be regarded as such on a particular day if –
  - (a) he/she is under the age of 20;
  - (b) he/she is not undertaking a course of full time education;
  - (c) the relevant number of hours per week for that course, or where he/she is undertaking two or more qualifying courses with the same establishment, the aggregate of the relevant number of hours a week exceeds 12;
  - (d) the day falls in the relevant period for the course;
  - (e) he/she is not an apprentice or youth training trainee.
4. **STUDENT NURSES** – a person will be regarded as such if he/she is undertaking a course which would lead to registration on any parts 1 to 6, 8 of the register maintained under section 10 of the Nurses, Midwives and Health Visitors Act 1979 as a First inclusion on that register.  
NOTE – student nurses studying academic courses at universities or polytechnics, or who are on Project 2000 courses, are included under section 2 (full time course students).

### Full Time Courses

The definition of a full time course for the purpose of Council Tax is as follows:

- (a) One 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.

### Qualifying Courses

The definition of a qualifying course for the purpose of Council Tax is as follows:

- (a) One which subsists for more than 3 calendar months;
- (b) which is not a course of higher education;
- (c) with respect to which tuition is principally received otherwise than through correspondence;
- (d) which is not undertaken in consequence of an office or employment held by the person in question, and
- (e) with respect to which the relevant activities are (insofar as they are normally carried out under the course at particular times) normally so carried out principally between 8.00 am and 5.30 pm.

### **Prescribed Educational Establishment**

The definition of a prescribed educational establishment for the purposes of Council Tax is as follows:

- (a) a university (including a constituent college, school or other institution of a university);
- (b) a central institution or college of education in Scotland within the meaning of the Education (Scotland) Act 1980;
- (c) a college of education in Northern Ireland within the meaning of the Education and Libraries (Northern Ireland) Order 1986;
- (d) a theological college;
- (e) any other institution in England and Wales established solely or mainly for the purpose of providing courses of further education;
- (f) any other institution in Scotland or Northern Ireland established solely or mainly for the purpose of providing courses of further education;
- (g) an institution accredited by the Teacher Training Agency or, in Wales,
- (h) by the Higher Education Funding Council for Wales under regulations for the time being in force under section 218(2) and (2A) of the Education Reform Act 1988.

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