

Consultation Regarding the Proposed Extension of Council Tax Exemption to Include Articulating Students

Executive Summary

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This consultation seeks views on the future treatment of articulating students in respect of council tax.

Currently, full-time students are generally exempt from council tax from starting a course to graduating. Students completing a course and thereafter progressing to another at a higher level and frequently different institution however are not deemed to be “students” for the intervening period – and so are liable for council tax.

The provision for students and the criteria for their exemption are detailed in the consultation document.



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