

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

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Foreword



This consultation delivers on a commitment to extend the existing Council Tax Exemption for students to include articulating students. This proposed exemption supports the Scottish Government's drive to widen access to higher education by removing potential barriers to participation.

The Scottish Government value the contribution education makes to improving the lives of our young people, equipping them with the learning and skills to contribute more fully to their wider communities and Scotland's economy. We recognise that support for articulating students can help more of our young people progress onto study at the next level within the Scottish Credit and Qualifications Framework, for example between further and higher education.

Our support for alternate progression routes widens access to education for all and provides increased opportunities for our young people to develop the learning, skills and understanding that will equip them for the future.

Articulation can help more college students see their learning count towards a university degree and ensure young people from deprived areas who show potential get the support and education they need to realise that potential.

We aim to support our learners by seeking to extend the existing exemption from council tax available to those students who meet the criteria for the definition of a student for council tax purposes to include articulating students.

We recognise that the majority of students entering full time higher education in Scotland do so directly from school. However, colleges provide a recognised gateway for students to access higher education and for a smaller number to enter university with an advanced standing (articulation) i.e. in either second or third year of a university course.

The proposed extension of the council tax exemption for students is a means by which the Scottish Government recognises that we can support a flexible range of learning opportunities.

We have long recognised that learners benefit from having a range of progression routes, and that steps which encourage and support a flexible range of learning opportunities better enable us to meet the diverse demands of learners.

Further the proposed extension of council tax exemption to articulating students has the potential to reduce inequalities in economic participation across Scotland by widening access to education and play a role in creating a more successful country, with opportunities for all to flourish.

The Scottish Government Green Paper “Building a Smarter Future: Towards a Sustainable Scottish Solution for the Future of Higher Education (December 2010)” states “The four year degree is and will remain the core offer of our universities but we want to explore ways in which we could make the learner journey more effective for learners, more efficient for the public purse and how we can make our funding systems more flexible to encourage institutions to be innovative and creative in developing courses that meet the needs of a diverse student population and our economy through recovery and into prosperity.

This commitment aligns to other supports to widen access to higher education including the incentivisation schemes, whereby £10m has been made available to institutions in 2013/14 to support 2,089 additional funded places.

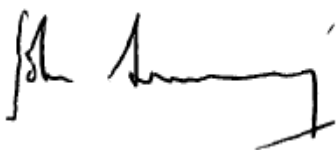
The schemes are being developed and administered by the Scottish Funding Council.

Included in these schemes are 1,020 additional funded places which have been allocated to expand the scale of the “2+2” or “1+3” guaranteed articulation partnerships between colleges and universities. These places will be delivered initially in colleges through Higher National qualifications in the first one/two years. Students will have Associate Student status with the university.

This consultation will run for three months, and at the end of that period we will thoroughly assess the responses received.

I would urge all those who are interested in council tax exemption for those full time students who progress onto higher levels of study via articulation to participate in this consultation. This provides us with an opportunity to treat articulating students in the same way that full-time students are generally treated in respect of council tax.

I look forward to hearing your suggestions on how we can make these changes to council tax to extend the council tax exemption to include articulating students.



John Swinney
Cabinet Secretary
Finance, Employment
and Sustainable Growth



Michael Russell
Cabinet Secretary
Education and Lifelong Learning

Introduction

1. This consultation seeks views on the future treatment of articulating students in respect of council tax.
2. The Scottish Government is committed to supporting access to education based on the ability to learn and not the ability to pay.
3. We value the contribution education makes to the economy and are committed to supporting our young people from across Scotland. We recognise that support for articulating students can help more of our young people progress their study to the next level within the Scottish Credit and Qualifications Framework, for example a student progressing from Higher National Diploma directly to third year degree education.
4. The Scottish Government recognises that support for articulation can help more see their learning count towards a university degree and ensure young people from deprived areas who show potential get the support and education they need to realise that potential.
5. 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 educational institution however are not deemed to be “students” for the intervening period – and so are liable for council tax.
6. Articulating refers to a student progressing from a Higher Education course at a college HNC or HND directly to the second or third year of degree-level study at a University establishment.
7. Typically, articulating students undertake 2-stage degrees where an agreement is in place between a college and university to deliver an articulated degree. In practice, the student undertakes an HNC or HND at college level, and on successful completion is guaranteed a place in the second or third year of a degree course at the linked University.
8. More broadly articulation may also be considered to refer to the progression from undergraduate to post graduate level study.
9. Under the legislation governing council tax, The Local Government Finance Act 1992 (and associated regulations) a student is regarded as becoming a student on the day they start their course.
10. Students who leave educational institutions are obliged to notify the relevant council of their change in circumstances for council tax purposes. While local authorities vary in their approach to this, generally this is taken as the day the individual left (if during a course and leading to non-completion of studies), or one of either the last formal day of term in the final year of study or the day of graduation. The key point is that there is an element of discretion for the local authority in determining this day.

11. This extension to exemption from council tax is for the intervening period between completing a course and thereafter progressing to another at a higher level for those that meet the exemption criteria (as outlined in Annex A). Typically the intervening period should be no longer than 4 months.

Background

Articulation

The majority of students entering full time higher education in Scotland do so directly from school. Colleges provide a recognised gateway for students to access higher education and for a smaller number to enter university with an advanced standing (articulation) i.e. in either second or third year of a university course.

Students follow this alternate pathway to obtain a degree level education for a number of reasons. Articulation as an alternate learning route often occurs because the success and enjoyment achieved at HNC/HND level encourages students to pursue further study to better equip themselves with the skills and understanding required to be successful in learning, life and work.

Possible reasons for not articulating

Whilst articulation offers an alternate route to degree level education for some it will not be a suitable route for all. Some students will progress via college to degree level education but will not articulate as they may not be able to access or choose not to pursue suitable equivalent subjects that enable them to progress with advanced standing.

Students may also prefer to undertake the full range of University study available to them either because they want to undertake the full university experience or because they are not confident that they will be suitably prepared in respect to the different pedagogy at degree level. This may be exacerbated by uncertainty amongst students in adapting to the different teaching and learning approaches associated with a new institution.

Additionally, there will be a small number of students who may be able to articulate but will choose to take a year or more study leave in-between moving from higher national to degree level study or from degree level to post-graduate. They would not be recognised as a student for council tax purposes during this period.

The Scottish Credit and Qualification Framework

The Scottish Credit and Qualifications Framework (SCQF) recognises HNC and HND as equivalent level qualifications to the first and second years of university with a similar level of difficulty albeit in different educational contexts.

Therefore SCQF consider HNC study equivalent to 1st year degree level study and HND equivalent to 2nd year degree level study.

The Scottish Credit and Qualification Framework (excerpt)

SCQF levels	SQA qualifications	Qualifications of Higher Education Institutions
12		Doctoral Degree
11		Integrated Masters Degree/Masters Degree
10		Honours Degree
9	Professional Development Award	Bachelors/Ordinary Degree
8	Higher National Diploma	Diploma of Higher Education
7	Advanced Higher/ Higher National Certificate	Certificate of Higher Education

It is the admission into degree level study with advanced standing enabling students to progress onto the next SCQF level which differentiates between articulating and continuing students. Articulating students are progressing onto study at the next SCQF level. Students who move from Higher National study onto degree level study without progressing onto a higher SCQF level may be considered to be continuing students. Continuing students undertake separate qualifications at the equivalent or possibly lower SCQF levels in the following academic year.

The extension of the exemption from council tax for articulating students is an additional means to assist in widening access to Higher Education. This aligns to other wider supports including the incentivisation schemes, whereby the Scottish Funding Council will fund at least an additional 1020 places in 2013/14 to expand the scale of the “2+2” or “1+3” guaranteed articulation partnerships between colleges and universities.

The Scottish Government recognises that support for articulation can help more college students see their learning count towards a university degree and ensure young people from deprived areas who show potential get the support and education they need to realise that potential.

Statistical data

Obtaining definitive figures on levels of articulating students has historically been problematic. To try to improve the information on articulation the Scottish Funding Council (SFC) have been working with one of the articulation hubs (ELRAH - Edinburgh, Lothians, Fife and Borders Regional Articulation Hub) to try to create a database of records relating to articulating students. This work has involved linking college and university records and applying certain criteria to try to identify articulating students.

At the moment this work has led to the SFC identifying the following numbers of articulating students in Scotland:

2006-07: 2,315
2007-08: 2,274
2008-09: 2,465
2009-10: 2,822
2010-11: 2,949

The above numbers include part- time students who would not be exempt from council tax.

These figures give a reasonable indication of the levels of articulation but should not be considered definitive figures, as the method used to produce them continues to be refined.

How it Would Work - Administrative Arrangements

We are seeking a methodology that enables us to exempt articulating students in a way that has least impact on compliance costs, does not place an administrative burden on either local authorities or educational institutions and does not encourage the avoidance or evasion of council tax.

Currently, articulating students are not exempted from council tax during the intervening period between completing a course and thereafter progressing to further studies at a higher level and frequently different educational institution.

Students undertaking a course of higher education that meets the normal eligibility criteria to be deemed as “full time”, qualify for exemption from council tax, i.e. at least 21 hours study per week over a period of 24 weeks in an academic year.

This extension to exemption from council tax is for the intervening articulation period between completing a course and thereafter progressing to another at a higher level for those that meet the exemption criteria (as outlined in the Annex A). Typically, the intervening period should be no longer than 4 months.

However, as the day to day implementation of council tax falls to local authorities, it will be for each council to determine requests for such exemptions. Students may be asked to provide a certificate from their educational institution to confirm their student status. There is an obligation on the college or university to provide this certificate on request.

In practice the majority of students confirm their request for exemption via the educational establishment which transfers information to the relevant local authority upon matriculation (typically September/October). It is proposed that in respect of articulating students, educational establishments also transfer information to the relevant Local Authority upon offer of course place to articulating students (typically in May/June). This would enable the local authority to apply the exemption during the intervening period.

As now, students who wish to independently confirm their exemption status would be obliged to provide suitable proof from the educational establishment in order to demonstrate that they meet the criteria for exemption.

We propose therefore that those full time students who have a formal offer guaranteeing an articulation route/place provide confirmation to the local authority of their articulation route/place in order to ensure the intervening period in between courses is treated in the same way as other full time students.

For those students who do not have a formal offer guaranteeing an articulation route/place but who subsequently progress to advanced level study, within the agreed timescales, would require certification from the educational institution they are progressing via, which could be utilised by the local authority to backdate an exemption.

Discussion with educational establishments, their representative bodies and local authority representatives suggest that this approach would require minimal redesign of existing processing systems to identify the students who meet the qualifying criteria.

Currently it is the responsibility of students who meet the criteria for the definition of a student for council tax purposes who leave educational institutions to notify the relevant council of their change in circumstances. This onus remains the same whenever the student leaves whether they leave mid-term, before concluding their study or upon completion. The extension of the exemption from council tax to articulating students will not change this aspect and articulating students who do not take up a formal offer will be similarly required to notify the relevant council of their change in circumstances.

However, it is important to remember that students may still be liable for council tax both during study and the intervening articulation period. The extension of exemption to include articulating students will not alter this. (Further details of liability can be found in the Annex A.)

Costs

Attempting to establish how much council tax will be foregone as a result of this exemption is very difficult as no data exists that describes the living arrangements of articulating students in the intervening period between study. An accurate assessment would require an understanding of:

- i) the numbers of articulating students who would otherwise become liable for Council Tax on a property between courses (data on this is included above from SFC, subject to certain caveats);
- ii) exactly how long the intervening period was (we estimate this will typically be 3 months);
- iii) The Council Tax for the properties concerned (the Scottish average band D council tax figure is £1,149/year, equivalent to £287 for 3 months).

This would suggest that the total Council Tax foregone across all of Scotland from implementing this policy would be [2,949 students x £287] or £846,000 – equivalent to an average of £26,500 for each Local Authority. However, this may be a significant over estimate. We have substantial anecdotal evidence indicating that most articulating students will in fact not be wholly liable for Council Tax, but rather the temporary loss of their student status this proposed policy seeks to address means that the person they reside with (whether that is a parent, partner or a shared accommodation arrangement) ceases to be entitled to the 25% single person discount. We also have been made aware that many articulating students reside in households where the Council Tax liability is shared by a number of adults, and the temporary loss of student status does not impact on the Council Tax liability for that dwelling but may impact upon the distribution of that charge amongst the persons liable.

For these reasons, the number of such students is anticipated to be a small subset of the numbers identified by SFC above, so whilst we are not able to reach any

accurate estimate of the total amount of Council Tax foregone, it is expected to be de minimis.

How to reply to this consultation

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

The consultation includes questions on the definition of articulation for the purposes of council tax; seeks views on relevant timescales for articulation and on provision of evidence for notification of articulation.

Please submit your reply to this consultation by (12 weeks from start date). Please complete the Respondent Information Form at the end of this document in Annex B to ensure your response is handled correctly.

We are inviting written responses to this consultation paper by **15 November 2013**. Please email your response with the completed Respondent Information Form (see "Handling your response" below) to:

Counciltaxstudentenquiries@scotland.gsi.gov.uk

If you don't have internet access, you may post your response to the address below.

Council Tax Unit
Scottish Government
Area 3J North
Victoria Quay
Edinburgh
EH6 6QQ

If you have any queries, please email:
counciltaxstudentenquiries@scotland.gsi.gov.uk

Council Tax – Articulating students Consultation

Responding to this consultation paper

We are inviting written responses to this consultation paper by **15 November 2013**. Please email your response with the completed Respondent Information Form (see "Handling your Response" below) to:

Counciltaxstudentenquiries@scotland.gsi.gov.uk

If you don't have internet access, you may post your response to the address below.

Council Tax Unit
Scottish Government
Area 3J North
Victoria Quay
Edinburgh
EH6 6QQ

If you have any queries, please email
counciltaxstudentenquiries@scotland.gsi.gov.uk.

We would be grateful if you would use the consultation questionnaire provided.

This consultation, and all other Scottish Government consultation exercises, can be viewed online on the consultation web pages of the Scottish Government website at <http://www.scotland.gov.uk/consultations>.

The Scottish Government has an email alert system for consultations, <http://register.scotland.gov.uk>.

This system allows stakeholder individuals and organisations to register and receive a weekly email containing details of all new consultations (including web links). It complements, but in no way replaces SG distribution lists, and is designed to allow stakeholders to keep up to date with all SG consultation activity, and therefore be alerted at the earliest opportunity to those of most interest. We would encourage you to register.

Handling your response

We need to know how you wish your response to be handled and, in particular, whether you are happy for your response to be made public. Please complete and return the **Respondent Information Form** which forms part of the consultation questionnaire attached to this letter as this will ensure that we treat your response appropriately. If you ask for your response not to be published we will regard it as confidential, and we will treat it accordingly. All respondents should be aware that the Scottish Government are subject to the provisions of the Freedom of Information (Scotland) Act 2002 and would therefore have to consider any request made to it

under the Act for information relating to responses made to this consultation exercise.

Next steps in the process

Where respondents have given permission for their response to be made public and after we have checked that they contain no potentially defamatory material, responses will be made available to the public in the Scottish Government Library (see the attached Respondent Information Form), these will be made available to the public in the Scottish Government Library and on the Scottish Government consultation web pages. You can make arrangements to view responses by contacting the SG Library on 0131 244 4552. Responses can be copied and sent to you, but a charge may be made for this service.

What happens next ?

Following the closing date, all responses will be analysed and considered along with any other available evidence.

Comments and complaints

If you have any comments about how this consultation exercise has been conducted, please send them to counciltaxstudentenquiries@scotland.gsi.gov.uk or postal address listed above.

We look forward to receiving your response to the consultation.

Kind Regards

Iain Murray

Iain Murray
Policy Officer
counciltaxstudentenquiries@scotland.gsi.gov.uk

Annex A

Council Tax in Scotland – A guide for Students

The following is an extract from Scottish Government leaflet A guide for Students, Apprentices and School Leavers.

The full details are available at <http://www.scotland.gov.uk/Topics/Government/local-government/17999/counciltax/leaflets>

A Guide for Students

1. Introduction

On 1 April 1993 the council tax replaced the community charge (or "poll tax") as the way people contribute to the cost of local services.

Under the council tax there is special help for vulnerable and low income groups. This information describes the arrangements that have been made to help **students**, with their council tax responsibility and seeks to explain specific aspects of the council tax.

2. Who has to pay the Council Tax?

Where a house is someone's sole or main residence, the owner-occupier or resident tenant will usually be liable for the council tax bill. For other houses, including empty property, holiday homes, etc, the tenant or owner will normally be liable.

The owner will also be responsible in a limited number of cases in which it would be difficult to make the people living in the property liable. These include, for example, certain types of shared accommodation, accommodation within a larger house for people in domestic service, and certain property owned by religious orders. If you live in shared accommodation where the landlord is responsible for paying, you might be asked to pay a contribution towards the bill as part of your rent.

In many cases one person alone will be liable for the council tax in respect of a house. But where two or more people are joint owners or joint tenants they will be jointly liable for the council tax regardless of whether the bill is sent to them in their joint names or just to one of them. Where a liable person is living in the dwelling with their husband, wife or civil partner then, generally, both will be jointly liable for the council tax bill. This also applies to a couple living together as husband and wife or as civil partners.

3. How can I tell who is liable?

There will be only one council tax bill for each dwelling. To work out who will have to pay for your house (or "dwelling"), look down the list below. As soon as you reach a description which applies to someone in your house, that person will be responsible for the bill (and will be the "liable person").

- a. a resident who owns the property;
- b. a resident who is a tenant;
- c. a resident who is a statutory, statutory assured, or secure tenant;
- d. a resident who is a sub-tenant;
- e. any other resident;
- f. the non-resident owner unless there is a non-resident tenant or a non-resident sub-tenant, either of whom have a lease of six months or more.

A "resident" is a person of 18 years or over who lives in the dwelling as his or her sole or main residence.

Generally the rules mean that the owner occupier(s) or tenant occupier(s) (including council tenant(s)) will usually have to pay the tax. If the property is empty, or it is no one's main home, for example a holiday home, liability will fall on the owner, subject to paragraph f. A tenant will not be liable for the council tax if the landlord lives in the same dwelling.

STUDENTS

4. What special provisions have been made for students

If you are a student there are three special provisions that may affect you.

- If you live in a flat, house or bedsit on your own or only with other students, or if you have a room in Halls of Residence the property will be exempt and you will not pay council tax.
- If you leave your term time accommodation, which is exempt, for example during the holidays, and it remains unoccupied it will be exempt from council tax while you are away. The exemption is applied for a period of up to four months from the end of the last period of six weeks or more during which it was occupied.
- If you live with someone who is not a student you will not be counted towards the council tax bill. The level of the full council tax will be based on the assumption that there are two adults (people aged 18 or over) living in the property; where there are less than two people, discounts will apply. Adults living on their own will get a bill with a 25% discount applied and where no-one lives in a property the discount will be 50%. Bills will not be increased if there are more than two adults.

5. What is the definition of a student for council tax purposes?

For the purposes of council tax a student is someone, who is one of the following:

- a foreign language assistant with an appointment at a school or other educational establishment who is registered with the British Council;
- a person, aged either under or over 20, who is enrolled at an EU educational establishment for the purpose of undertaking a specified course of education which they are normally required to attend for at least 24 weeks in each academic year and which requires on average at least 21 hours of study, tuition or work experience in each of those weeks. Details of qualifying

educational establishments and courses of education are given at the back of this leaflet in Appendices 1 and 2;

- a person aged under 20 who is undertaking a qualifying course or courses of education which involves in total more than 12 hours per week of study, tuition or practical work. Details of qualifying courses for this purpose are given below.

Student nurses studying academic courses at university or college will be treated as students for council tax purposes. References in this section to students include reference to student nurses studying academic courses at university or college.

6. What is a qualifying course of education for a person under 20?

The course must be one

- which lasts for more than three calendar months
- which is **not** an excepted course (see Appendix 3). (Many people attending such courses will qualify as students under the alternative criteria which are not age restricted)
- which is not undertaken as a result of your employment
- which is **not** a correspondence course
- which is **not** an evening class.

7. What evidence will be needed to confirm student status?

You may be asked to provide a certificate from your college or university. There is an obligation on the college or university to provide this certificate on request. You must request the certificate while you are a student or within one year of ceasing to be one.

8. Can a student be liable for the council tax bill?

Yes. It is important to remember that, although you will not count towards the number of adults in a house for purposes of a council tax bill, if you are the liable person you will remain liable and will be responsible for paying any council tax bill. So, if you are a student owner-occupier and have a tenant who is employed you will be responsible for the bill after its reduction by 25% for the single person's discount.

When am I regarded as becoming a student?

On the day you start your course.

9. What happens in the case of students from overseas or another part of the UK?

A student from another country will be treated in the same way as other students, as will students studying qualifying courses at EU educational establishments.

10. What happens to students who spend time abroad during their courses?

If you are liable to pay council tax and leave the country to study or work abroad as part of your course you may cease to be liable to pay the council tax during that time. This may depend on where your council decides you have your sole or main residence, so if you are going to spend time abroad as part of your course you should let them know.

11. What happens if you cease to be a student?

If you cease to be a student you should notify the council of your change in status. If you are no longer a student, are an adult and are living with a non-student you will be counted for the council tax in the normal way. If you cease to be a student and are the only non-student living with students there will be a council tax bill, subject to a 25% discount because you would be the only adult counted.

If you are liable to pay a council tax bill which has been discounted because a student lives in your home you should let your council know that the bill should no longer be discounted in respect of that person.

If you have to leave your course temporarily, for example because of illness, you will not lose your student status. This is because you intend to return to your course as soon as you are able.

APPENDICES

The following Appendices are taken from the Schedules to the Council Tax (Discounts) (Scotland) Consolidation and Amendment Order 2002, as subsequently amended.

Appendix 1

Specified Institutions

1. Any fundable body within the meaning of section 6 of the Further and Higher Education (Scotland) Act 2005.
2. A theological college.
3. A college of nursing and midwifery or a college of health established by a Health Board or by a Regional or District Health authority, or by the equivalent authority in a Member State other than the United Kingdom.
4. Any other institution situated in any Member State which provides any course of education specified in Appendix 2, with the exception of training establishments for the armed forces.

Appendix 2

Qualifying Courses

A qualifying course of education is a course of education–

- (a) which subsists for more than 3 calendar months;
- (b) which is not an excepted course;
- (ba) which is not undertaken as a consequence of an office or employment held by the person;
- (c) with respect to which tuition is principally received otherwise than through correspondence; and
- (d) 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 8.00am and 5.30pm.

Appendix 3

Excepted Courses

(1) In Appendix 2, an excepted course means, subject to sub-paragraphs (2) and (3)–

- (a) a course for the further training of teachers or youth and community workers;
- (b) a post-graduate course (including a higher degree course);
- (c) a first degree course;
- (d) a course for the Diploma of Higher Education;
- (e) a course for–
 - (i) the Higher National Diploma or Higher National Certificate of the Scottish Qualifications Authority;
 - (ii) a Scottish Vocational Qualification Level IV; or
 - (iii) the Diploma in Management Studies;
- (f) a course for a diploma, certificate or qualification equivalent to those specified in head (e) above;
- (g) a course for the Post Graduate Certificate in Education;
- (h) a course in preparation for a professional examination at higher level;

- (i) a course providing education at a higher level (whether or not in preparation for an examination); and
- (j) a course provided by a single educational establishment situated in a Member State other than the United Kingdom which is not otherwise a course described in this sub-paragraph, but which is equivalent to such a course.

(2) For the purposes of sub-paragraph (1)(h), a professional examination is at higher level if its standard is higher than–

(a) the standard of examinations at the higher grade of the Scottish Certificate of Education or the Advanced Level for the General Certificate of Education;
or

(b) the assessment for the National Certificate of the Scottish Qualifications Authority for Scottish Vocational Qualification Level III.

(3) For the purposes of sub-paragraph (1)(i) above, a course is to be regarded as providing education at a higher level if its standard is higher than the standard of courses providing education in preparation for any of the examinations or the assessments mentioned in sub-paragraph (2) above.

Council tax – exemption for articulating students

RESPONDENT INFORMATION FORM

Please Note this form **must** be returned with your response to ensure that we handle your response appropriately

1. Name/Organisation

Organisation Name

Title Mr Ms Mrs Miss Dr *Please tick as appropriate*

Surname

Forename

2. Postal Address

<input type="text"/>		
<input type="text"/>		
<input type="text"/>		
<input type="text"/>		
Postcode	Phone	Email

3. Permissions - I am responding as...

Individual / **Group/Organisation**
Please tick as appropriate

(a) Do you agree to your response being made available to the public (in Scottish Government library and/or on the Scottish Government web site)?

Please tick as appropriate Yes No

(b) Where confidentiality is not requested, we will make your responses available to the public on the following basis

Please tick ONE of the following boxes

Yes, make my response, name and address all available

or

Yes, make my response available, but not my name and address

or

Yes, make my response and name available, but not my address

(c) The name and address of your organisation **will be** made available to the public (in the Scottish Government library and/or on the Scottish Government web site).

Are you content for your **response** to be made available?

Please tick as appropriate Yes No

(d) We will share your response internally with other Scottish Government policy teams who may be addressing the issues you discuss. They may wish to contact you again in the future, but we require your permission to do so. Are you content for Scottish Government to contact you again in relation to this consultation exercise?

Please tick as appropriate Yes No

CONSULTATION QUESTIONS

Question 1

Articulation of students typically refers to those progressing from a Higher Education course in college to an advanced stage of a degree course at university. Do you agree that students should be exempt from council tax in the short period between courses when progressing from Higher Education to an advanced stage of a degree course at university?

i.e. students with Higher National Certificates gaining entry to the second year of a degree programme or those with a Higher National Diploma entering the third year of a degree programme

Do you agree ?

Yes No

Comments

Question 2

Students who meet the qualifying criteria are presently exempted from council tax from starting a course to completion. The relevant legislation supports the administration of this by allowing Local Authorities to request the student provides certification from their educational establishment to confirm their status.

Should this approach be applied to support the administration of an exemption for articulating students whereby the student may be asked for certification of their enrolment to a course at a higher level of study?

Yes No

Comments

Question 3

Are there alternative ways to support the administration of an exemption for articulating students from council tax?

Comments

Question 4

The intention is to extend the exemption to council tax for articulating students for the intervening period between courses. What is the maximum amount of time this intervening period should be?

- A- 3 months
- B- 4 months
- C- 6 months

Comments

Question 5

If a student has been awarded an exemption from council tax on the basis of their certification of offer to a course at a higher level but does not take up the offer or the offer is withdrawn by the educational establishment, we propose that the individual concerned cease to be regarded as a student for the purposes of council tax on the finish date of their previous course.

Do you agree?

Yes No

Comments

Question 6

Students with no formal offer and therefore unable to provide valid certification to demonstrate their eligibility for exemption but who subsequently and within the agreed time limit set out in Question 4, progress to a higher level of study (and hence for the purposes of council tax are considered articulating students) should have their exemption backdated to include the intervening period.

Do you agree?

Yes No

Comments



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