

Consultation Report – Extending Council Tax Exemption to Articulating Students

**Council Tax Unit
Scottish Government**

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Introduction

Under the existing legislation in relation to Council Tax, the Local Government Finance Act 1992 (and associated regulations), full-time students are generally exempt from council tax from starting a course to graduating.

The intention is to put in place via legislation, arrangements to ensure that articulating students are similarly exempted. The exemption supports the Scottish Government's drive to widen access to higher education by removing potential barriers to participation.

The consultation sought views on the future treatment of articulating students in respect of Council Tax.

Overview of proposed extension of exemption

Increasingly, articulating students undertake two-stage degrees where an agreement is in place between a college and university to deliver an articulated degree. The Scottish Government is funding schemes, developed and administered by the Scottish Funding Council, to provide additional places to expand the scale of "2+2" and "1+3" guaranteed articulation partnerships between colleges and universities. In practice, the student undertakes a Higher National Certificate or Higher National Diploma 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. However, the Scottish Government recognises that some individual students will continue to engage directly with educational establishments to pursue articulation routes that are not guaranteed.

In practical terms this means that the educational institution, whether they are contacting the local authority directly or providing confirmation to the individual student to forward to the Local Authority, would provide confirmation of the student's acceptance on an articulated placement.

It is the admission into degree-level study with advanced standing, enabling students to progress onto the next Scottish Credit and Qualifications Framework (SCQF) level, which differentiates between articulating and continuing students. Students who move from Higher National study on to 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.

This extension to exemption from Council Tax is proposed 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. Identifying an appropriate timescale for this intervening period was question number 4 in the consultation.

Support for alternate progression routes widens access to education for all and provides increased opportunities for 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.

The Scottish Government aims to support 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.

The consultation process

The consultation ran for 12 weeks, commencing on 23rd August 2013 and closing on 15th November 2013. The consultation was posted on the Scottish Government consultation webpages and links to these pages were sent directly to a wide range of stakeholders including all colleges, universities and local authorities across Scotland.

The consultation followed on from extensive pre-consultation dialogue with a wide range of stakeholders including colleges, universities, articulation hubs, local authorities, COSLA, National Union of Students (Scotland), Scottish Funding Council, Students Awards Agency for Scotland, Scottish Credit and Qualifications Framework and the Institute of Revenues, Rating and Valuation Scotland. This provided insight and proposals as to how the proposed exemption could be extended and the potential practical operation of the system. It also provided much anecdotal evidence about the characteristics of this cohort of students and enabled the Scottish Government, with the assistance of these stakeholders, to shape appropriate consultation questions.

In total, there were 31 consultation responses received. 30 were from organisations (of which 14 were from educational institutions or supporting bodies, 12 from local authorities, and 4 from student representative bodies) and 1 response was received from an individual. Of these, two respondents requested that their responses are not made public and two others failed to provide the Respondent Information Form (RIF) authorisation for publication.

Consultation questions and responses

The consultation comprised six questions, with each question accompanied by space for additional comment. Not all respondents answered all questions.

Q. 1 - Articulation of students refers to those progressing from a Higher Education course in college to an advanced stage of a degree course at university, although it may also apply to any progression from one level of the SCQ Framework to the next. 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 HNCs gaining entry to second year of a degree programme or those with an HND entering the third year of a degree programme.

Do you agree? Yes or No

Responses – of those who responded, 26 replied Yes and 1 replied No.

Q. 2 - Full time students 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 college or university 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 the next level of study? Yes or No?

Responses – of those who responded, 24 replied Yes and 2 replied No. 5 did not respond.

Those who replied No considered that the provision of certification should not be conducted until clear that student has confirmation of acceptance rather than offer of enrolment.

Q. 3 - Are there any alternative ways to support the administration of an exemption for articulating students from Council Tax?

Responses – 23 either replied No or confirmed that they could not identify a suitable alternative, or left no response.

Two respondents stated that there should be no additional certification from educational institutions beyond that already provided.

Four respondents (2 local authorities and 2 educational institutions) identified that a more proactive approach from educational institutions to confirm status of all of their students would be welcome, as opposed to individual students notifying Local Authorities.

One respondent, as per their response to question 2, suggested that the provision of certification should not be conducted until clear that student has confirmation of acceptance rather than offer of enrolment.

One respondent suggested Council Tax Benefit, rather than student exemptions, as a means of supporting students with their Council Tax.

Q. 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

Responses – of the 28 responses in total:

- 2 responded A (3 months)
- 15 responded B (4 months)
- 11 responded C (6 months)

Q. 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 education institution, 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 or No

Responses – of the 27 responses in total, 24 replied Yes and 3 replied No.

The respondents who replied No and a small number who replied Yes emphasised the desire to be sympathetic to the individual circumstances of those that had offers withdrawn by the educational institution because this may be out-with the control of the applicant. This supported other comments which encouraged the promotion of more recognised planned articulation routes between separate educational institutions, which are viewed as a means of reducing potential uncertainty.

Q. 6 - Students with no formal offer and therefore unable to provide a valid certificate 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 or No

Responses – of the 27 responses in total, 26 responded Yes and 1 responded No.

Conclusions

Responses to the consultation supported the extension of Council Tax exemption to include articulating students (those progressing from a Higher Education course to an advanced stage of a degree course) by the methodology suggested for the intervening period between Higher National and degree level study.

The principle reasons identified were that extending the exemption is equitable and supports the drive to widen access to degree level education by providing alternate pathways and by removing potential barriers to participation.

Whilst the largest single response regarding the extent of the intervening period between courses was to extend this exemption for a period up to 4 months, there were a significant number who responded in favour of a period of up to 6 months.

Additionally responses clearly indicated that where an offer to articulate was not accepted or withdrawn that the individual concerned cease to be a student for the purposes of council tax on the finish date of their previous course of study. This is similar to what happens when degree students withdraw prior to the completion of a course of study.

The responses also indicated a preference that students who subsequently and within the agreed time limit progress from higher national to degree level of study but who have no formal offer and are therefore unable to provide a valid certificate to demonstrate their eligibility for exemption earlier in the year are able to have their exemption backdated.

Next steps: Scottish Government response to the consultation

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 and on the Scottish Government consultation web pages.

The Scottish Government would like to thank all those who took the time to respond to this public consultation. As set out in the conclusions above, responses were supportive of the proposal to extend exemption from Council Tax to articulating students. The Scottish Government will now develop a legislative means to enact this policy intention for the forthcoming financial year 2014/15.

There were 28 responses to the question on the maximum extent of the intervening period between courses. Two responded 3 months, 15 responded 4 months, and 11 responded 6 months. The maximum intervening period between courses of study may not be applicable to all, or even the majority, of articulating students. However, responses do indicate a significant perception that this period may reasonably be expected to last up to 6 months.

The Scottish Government's aim is to support equity of access for those seeking to attain first degree level education via alternate learning pathways. In order to provide this equity and to ensure that individual students are able to access exemption from Council Tax between higher national and degree level study, we consider it is reasonable to set the maximum intervening period of support at 6 months. This is intended to ensure that individuals are unlikely to experience a break in their exemption, whilst ensuring that local authorities are not placed under the administrative burden of attempting to collect Council Tax for short periods of time within the intervening period between study.

Contacts

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List of respondents

The following organisations and individuals responded to the consultation and supplied the requisite permissions for their responses to be made public.

Individuals

Kezia Dugdale MSP

Organisations

Local Authorities

Falkirk Council
East Renfrewshire Council
Angus Council
Dumfries and Galloway Council
Fife Council
Orkney Islands Council
South Lanarkshire Council
West Dunbartonshire Council
Argyll & Bute Council
Highland Council
Aberdeenshire Council

Student representative bodies

Glasgow University Students Representative Council
Edinburgh University Students Association
Glasgow Clyde College Student Association
National Union of Students

Educational institutions or supporting bodies

University of Strathclyde
University of Dundee
Lews Castle College University of the Highland & Islands
University of Stirling
University of the Highlands & Islands
Coatbridge College
Ayrshire College
Glasgow Kelvin College
Glasgow Caledonian University
West Lothian College
Colleges Scotland
Scottish Funding Council



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