



Council Tax Division
Zone 5/E2
Eland House
Bressenden Place
London SW1E 5DU
Email: council.tax@communities.gsi.gov.uk

Council Tax and Students

The topics covered in this letter are:

- Council Tax (Discount Disregards) Amendment Order 2011
- summary of consultation responses

Council Tax (Discount Disregards) Amendment Order 2011

On 29 March 2011 Statutory Instrument 2011/948, Council Tax (Discount Disregards) Amendment Order 2011 was laid before Parliament.

This Instrument makes a number of minor changes to the Council Tax (Discount Disregards) 1992 Order that:

- allow persons who have a sole or main residence in England and Wales who are undertaking a full-time course of education with an educational establishment situated in a Member State of the European Union to be treated as students for council tax purposes; and
- clarifies the status of those full-time students undertaking distance learning in any Member State, including the UK.

The Order will come into force on 13 May 2011 and is available on the legislation.gov.uk website: www.legislation.gov.uk. A copy of the associated guidance is available in the House of Commons Library.

Summary of consultation responses

On 4 August 2010, we invited comments to the consultation questions on the Government's proposals to make the changes to the Council Tax (Discount Disregards) 1992 Order concerning students. A summary of the consultation responses will be available on our website shortly.

For further information please e-mail the Council Tax Division at council.tax@communities.gsi.gov.uk.