

GUIDANCE NOTES

COUNCIL TAX DISCOUNT APPLICATION FOR APPRENTICES

(Local Government Finance Act 1992 – Schedule 1)

PLEASE READ THESE GUIDANCE NOTES BEFORE MAKING AN APPLICATION

When are discounts allowed?

Council Tax bills are issued on the assumption that there are at least two adults living in the property as their main home.

However, if there is only one adult resident the bill is discounted by 25%.

Can discounts be allowed in other circumstances?

YES. Certain groups of people are not counted for the purposes of discounts, i.e. they are treated as if they were not resident in the property.

Therefore, the bill for the property with two adults where one of the adults is not counted will be the same as for a one person household, i.e. a 25% discount is allowed. Where an adult who is not counted lives alone the bill is discounted by 50%. If, however, there are three or more adults living in the property as their main home and only one is not counted, no discount is allowed.

What groups of people are not counted?

People will not be counted if they are classed as either severely mentally impaired, care workers, persons providing care, persons in detention, member of religious communities, apprentices, youth training trainees, student nurses, school/college leavers over 18 years of age or 18 year olds for whom Child Benefit is payable.

If a person is an apprentice, what are the conditions for not being counted?

A person is not counted for the purpose of Council Tax if he/she is on a particular day:-

- (a) employed for the purpose of learning a trade, business, profession, office, employment or vocation;
- (b) for that purpose undertaking a programme of training leading to a qualification accredited by the Qualifications and Curriculum Authority; and
- (c) employed at a salary or in receipt of an allowance or both, which are, in total is no more than £195 (gross) per week