

These notes relate to the Education (Graduate Endowment and Student Support) (Scotland) Act 2001 (asp 6) which received Royal Assent on 3 May 2001

EDUCATION (GRADUATE ENDOWMENT AND STUDENT SUPPORT) (SCOTLAND) ACT 2001

EXPLANATORY NOTES

THE ACT

Section 4: Council tax: students to be exempt from liability

12 Where a student lives alone or shares a property with other students, the student is currently exempt from any charge for council tax. However, where a student shares a residence with a non-student, the student is jointly and severally liable for the council tax bill in respect of the property, notwithstanding that the student is disregarded in calculating the bill.

13 Section 4 of the Act amends the relevant provisions of the Local Government Finance Act 1992 in such a way that students will no longer be jointly and severally liable for council tax.