



**REVENUE SERVICES,
HOLT ROAD, CROMER, NORFOLK, NR27 9EN**

For guidance or advice on completing this form
EMAIL ctax@north-norfolk.gov.uk

To receive this form in a different format or language,
please phone 01263 513811



**COUNCIL TAX DISCOUNT M GUIDANCE NOTES - THE STUDENT GAP
SI 1992 No. 552 The Council Tax (Additional Provisions for Discount
Disregards) Regulations 1992 set out the qualifying criteria.**

If you are aged under 20 on a day, and the day falls between the period of 6 months beginning on 1st May and immediately before that date you were undertaking a qualifying course of education and the course was not undertaken by you in consequence of an office or employment held by you, you are entitled to be disregarded as a resident from the end of the course until the following 1st November.

A qualifying course of education is:

- a) one which exists for 3 calendar months or more;
- b) requires an individual to spend on average 12 hours or more per week on tuition, supervised study or examination, or on taking part in supervised exercise, experiment, project or practical work;
- c) must normally be undertaken between the hours of 8.00 am and 5.30 pm;
- d) further and not higher education as defined by schedule 6 to the Education Reform Act 1988,
- e) not a correspondence course, a course undertaken as a consequence of a person's employment, or an evening class.

More than one course may be taken to fulfil the above criteria but courses must be taken at the same establishment.

This discount does not apply to Apprentices or Youth Training Trainees

The discount is not exclusively for persons continuing into further or higher education.

Applications must be made in writing and be supported by evidence of the above.