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**Local Taxation (100TS), PO Box 3176, Bristol City Council,**

**Bristol, BS3 9FS**

**Tel – 0117 922 2900**

**Fax – 0117 975 5730**

**Website** [**www.bristol.gov.uk/contactcounciltax**](http://www.bristol.gov.uk/contactcounciltax)

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| --- | --- |
| Account Number: | 20013227518 |
| Property reference: | 15389107056 |
| Date: | 9 December 2015 |

|  |  |
| --- | --- |
| Name: | Mr S Thomson |
| Property Address: | 107 Ashley Road BS6 5NU |
| Contact Address: | Flat Gnd Flr 107 Ashley Road Bristol Bs6 5nu |

[stevet64@gmail.com](mailto:stevet64@gmail.com)

Thank you for your email dated 20 November 2015.

On checking my records I can inform you that the student exemption was applied to the above account from 17 October 2014 to 22 May 2015.

As Silvestrs Timofejevs student status ended 22 May 2015 a new account was then set up from the 23 May 2015 to 30 June 2015 and a 25% disregard applied and a bill issued for the amount of £117.95. The refund therefore issued of £375.82 is correct.

May I take this opportunity to clarify that the legislation governing the administration of Council Tax makes clear that this is a daily tax, requiring its discounts, exemptions and reductions therefore be applied on a daily basis.

Full-time student status is therefore awarded on an individual & then daily basis and is not extended beyond the start or end date of the recognised educational establishments qualifying full-time course.

A Student exemption cannot therefore be awarded for any date upon which the student failed to qualify as full-time student. I can inform you that student status from the list received from the university confirms the student status ended on the 22 May 2015.

I trust that the above information is of assistance.

If a response is required please click this link –

[www.bristol.gov.uk/LocalTaxGeneralEnquiry](http://www.bristol.gov.uk/LocalTaxGeneralEnquiry)  - or use one of the web forms available on our website.

Important

The e-mail address from which this was sent is not monitored. Therefore please do not reply to that address.

Regard’s

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W Marke

Local Taxation Officer

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Direct Debit is the easiest way to pay your council tax. You are protected by the direct debit guarantee. You can set up your direct debit online with a choice of payment dates at:

[www.bristol.gov.uk/directdebit](http://www.bristol.gov.uk/directdebit)