Full council tax is payable for a residential dwelling where there are two or more occupants, each of whom is over the age of eighteen and lives there permanently as their main or only home.

When counting the number of adult occupants in a dwelling who are eligible to pay council tax, an occupant may be 'disregarded', that is to say not included in the total count of the number of eligible occupants, if their circumstances meets certain qualifying requirements

A list of the classes is detailed in the disregarded persons guide below.

If, after 'disregarding' any occupant who meets the requirements of one of the disregard classes, there are still two occupants who are eligible to pay council tax, then no reduction can be applied.

If, after 'disregarding' those occupants who meet the requirements of one of the disregard classes, there is only one occupant who is eligible to pay council tax then a discount (currently 25% of the annual tax) can be applied.

If, after 'disregarding' those occupants who meet the requirements of one of the disregard classes, there are no occupants who are eligible to pay council tax, then a further discount (also currently 25%) can be applied, making a total reduction of 50%. (Where a dwelling is occupied solely by students or those individuals who meet the qualifying requirement for the severe mental impairment reduction, then it is exempt from council tax for the period of their occupation. Please refer to the information on council tax exemptions)

The descriptions detailed in the disregarded persons guide are for information only and are not a full and definitive statement of the qualifying conditions. Further information and guidance can be obtained from the billing and collection section.

Council tax disregarded persons

Disregard Category	Description
Persons in detention	• This includes people who are detained at an address other than the dwelling which is their main home by order of a court, whether it is in prison or a hospital. It does not include people in police custody or people who are detained for non payment of council tax or for default in paying a fine.
The severely mentally impaired	• This includes people who are suffering from a severe impairment of intelligence and social functioning which appears to be permanent. • The person has to be entitled to one of the state benefits listed in the online application for severely mentally impaired discount in the council tax reductions section on the council tax billing page of this website. • The person's registered medical practitioner will be asked to confirm that they are mentally impaired.
Persons in respect of whom child benefit is payable	• This applies to people who have reached the age of 18 but entitlement to child benefit continues in respect of them.
School and college leavers	• This includes young persons aged 18 or 19 who leave school or a further education college between 1st May and 31st October in any year. They are disregarded until the 1st November of that year or the date of their 20th birthday, whichever is earlier.

Students	• This applies to people who are enrolled on and attending a full time course of education at an appropriate educational establishment. • The educational establishment has a duty to provide students with verification that their course meets the requirements by issuing, on request, a 'council tax - student certificate'. • The reduction will be awarded for the dates indicated on the certificate issued by the educational establishment, irrespective of the actual duration of the full course.
Student nurses	• This applies to people who are following a course leading to appropriate registration under the Nurses, Midwives and Health Visitors Act 1979,
Apprentices	• This applies to people who, regardless of age, are employed for the purposes of learning a trade or profession and are also undertaking complementary training leading to an accredited qualification. • In order to qualify they must not receive a total income of more than £195.00 per week.
Youth training trainees	• This applies to people who are aged under 25 and who are undertaking training through an approved scheme.
Hospital patients	• This applies to people who live in a limited number of a National Health Service hospitals which are designated as a domestic dwelling. • It does not apply to people who are temporarily absent from their main home whilst an 'in-patient' in hospital.
Patients in homes (England and Wales)	• This applies to people who are permanently resident in care homes or hostels in order to receive care or treatment. • It does not apply to residents who may live in a care home or hostel but do not receive care or treatment, for example resident proprietors or resident staff who have no other home.
Care workers	• This applies to people whose job is to provide care or support through a charity or similar for at least 24 hours per week and be paid no more than £44 per week. • The person has to be living either in the dwelling where they are providing care or premises which have been provided for this purpose.
Carers	• This applies to people who are providing care for a person who must be entitled to one of the state benefits listed in the online application for carers reduction in the council tax reductions section on the council tax billing page of this website. • They must be living in the same dwelling as the person they are providing care to and provide care for at least 35 hours per week. • The reduction does not apply if the person they are providing care for is their spouse or partner or a child below 18 years of age.
Residents of hostels for the homeless or night shelters	• This applies to persons who have no other residence than accommodation provided for the homeless.
Members of Internationals Headquarters and Defence Organisations	• This applies to people who are members of international headquarters or a defence organisation and any of their dependants.

Members of religious communities	• This applies to members of communities where the principal occupation is prayer, contemplation, education, the relief of suffering or a combination of these. • In order to be disregarded, the community members must have no income or savings of their own and be dependent upon the community to meet their needs.
Members of visiting forces	• This applies to people who have a relevant association with an appropriate visiting force and lodge with a British citizen. • A person has a relevant association of they are a member of that force or a dependant of a member who is not a British citizen or ordinarily resident in the UK.
Non-British spouses of students	• This applies to people who are not British citizens but who are the spouse or dependant of a student and are prevented from taking paid employment or from claiming state benefits by immigration regulations.
Persons with diplomatic privilege or immunity	• This applies to people who are lodging with British citizens but on whom diplomatic privileges and immunities are conferred by the Diplomatic Privilege Act 1964.