

**COUNCIL TAX DISCOUNT  
APPRENTICES  
APPLICATION TO BE DISREGARDED**

**This form must be printed out, completed and SIGNED for a discount to be awarded. The attached certificate must also be completed and signed by the Apprentice's employer and both forms should be returned to the address below. Please see Guidance Notes overleaf.**

**COUNCIL TAX REFERENCE** \_\_\_\_\_

**NAME OF TAXPAYER** \_\_\_\_\_

**ADDRESS** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**NUMBER OF ADULTS (OVER 18 ) RESIDENT IN PROPERTY** \_\_\_\_\_

**Persons to be disregarded**

	(1)	(2)	(3)
First name			
Surname			
Name and address of Employer			
Trade/Profession or Vocation			
Start and end date of Apprenticeship			
Gross Weekly Salary or Allowance			

**Declaration:** I declare that the information given above is, to the best of my knowledge, true and accurate

**Signed** \_\_\_\_\_ **Date** \_\_\_\_\_

**Return this form to: Exchequer Services, PO Box 304, Ashton-under-Lyne, Tameside, OL6 0GA**

**PLEASE NOTE THAT A PENALTY MAY BE IMPOSED IF YOU  
KNOWINGLY SUPPLY INFORMATION WHICH IS FALSE**

# APPRENTICES

The full council tax bill assumes that there are 2 adults residing in a dwelling. However, for council tax purposes certain people will not be counted when looking at the number of adults.

The effect of disregarding certain adults may be to reduce the council tax bill by 25% or 50%.

<b>EXAMPLE</b>	4 adults residing in a property	
(i)	one person in disregarded category	100% charge as there are still more than 2 adults to be counted
(ii)	two persons in disregarded category	100% charge as there are still 2 adults to be counted
(iii)	three persons in disregarded category	75% charge as only one adult is to be counted
(iv)	four persons in disregarded category	50% charge as there are no adults to be counted

Below are answers to some questions about who should be disregarded, under this category, for the purpose of assessing Council Tax discount.

## In what circumstances is an apprentice disregarded?

If he/she is;

- employed for the purpose of learning a trade, business, profession, office, employment or vocation.
- for that purpose undertaking a programme of training leading to a qualification accredited by the National Council for Vocational Qualifications and;
- employed at a salary or allowance or both, which are, in total
  - substantially less than the salary he/she would be likely to receive if he/she had achieved the qualification in question; and
  - no more than **£195** per week.

## Why does the employer have to complete a certificate?

In order to confirm that the apprentice is training for a relevant vocation and to verify his/her salary or allowance.

## How do I apply?

Complete this form and return it to Exchequer Services. Once it has been assessed you will be notified of our decision.

## For how long will the discount be allowed?

For as long as there are less than two adults in the property who are not disregarded. If there is any change in circumstances then you must notify us. Failure to do so may result in a penalty being imposed.

## Data Protection Act 1984

The information you provide on this form will be used to determine if you are eligible for a discount from your Council Tax, and may be recorded on a computer. Although you are not obliged to give this information, the Council will be unable to assess your eligibility for a discount unless you do so.

If you have any other queries about discount or would like any more information about Council Tax, please contact Exchequer Services or telephone your area helpline shown at the top of your Council Tax Bill.

**COUNCIL TAX DISCOUNT  
EMPLOYERS CERTIFICATE FOR APPRENTICES  
APPLICATION TO BE DISREGARDED**

**This certificate is required for the purpose of assessing Council Tax Discounts**

**TO BE COMPLETED BY THE APPRENTICE**

Name of Apprentice \_\_\_\_\_

Address of Apprentice \_\_\_\_\_

\_\_\_\_\_

**TO BE COMPLETED BY THE EMPLOYER**

An application for Council Tax Discount is being made on the grounds that the above named person should be disregarded because he/she is an apprentice. (See Definition Below). I would be obliged if you would complete this form and sign to confirm that the apprenticeship meets the requirements of the legislation, and pass to the apprentice to return to the Council.

Name of Employer :

Trade/Profession/Vocation  
being undertaken :

Start and end date of Apprenticeship :

Gross Weekly Salary/Allowance :

**Declaration**

I confirm that I employ the above named person, at the salary shown, which is substantially less than he/she would expect to receive when qualified. Furthermore I confirm that he/she is undertaking a programme of training leading to a qualification accredited by the National Council for Vocational Qualifications.

Signed \_\_\_\_\_ Date \_\_\_\_\_

[Employers Stamp]

**Data Protection**

Information on this form may be recorded on a computer and is subject to the provisions of the Data Protection Act 1984. Although you are not obliged to give the information, It will assist the Council in assessing whether a discount is applicable to the property in which the employee resides.

**Definition of an Apprentice :** A person is an apprentice on a particular day if he/she is;

1. Employed for the purpose of learning a trade, business, profession, office, employment or vocation.
2. for that purpose undertaking a programme of training leading to a qualification accredited by the National Council for Vocational Qualifications and;
3. employed at a salary or allowance or both, which are, in total – substantially less than the salary he/she would be likely to receive if he/she had achieved the qualification, and no more than **£195** per week.