



The Discretionary Council Tax Rebate Scheme 2022-23

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Definitions

The following definitions are used within this document:

‘Chargeable Dwelling’; means any dwelling that appears on the Council’s Council Tax Valuation List on 1 April 2022;

‘Council Tax Exemption or Exempt Dwelling’; means any chargeable dwelling which is determined by the Council as exempt from Council Tax as prescribed by the Council Tax (Exempt Dwellings) Order 1992 as amended;

‘Council Tax Rebate Scheme or Mandatory Scheme’; means the scheme announced by the Secretary of State for Levelling Up, Housing and Communities on 3 February 2022 as part of a package of support for rising energy costs;

‘Council Tax Payer or Liable Person’ means the liable person determined by the Council as being responsible for Council Tax under section 6 of the Local Government Finance Act 1992;

‘Council Tax Reduction (or Support)’ means any entitlement awarded under section 13A 1(A) of the Local Government Finance Act 1992;

‘Discretionary Scheme or Fund’; means the scheme determined by the Council in line with the guidance issued by the Department for Levelling Up, Housing and Communities announced on 3 February 2022;

‘Effective Date ; means the effective date of this scheme. The effective date shall be the situation as at the end of the day on 1 April 2022

‘Empty Dwelling (or premises)’ means any dwelling that is not deemed to be the sole or main residence of a person and are substantially unfurnished;

‘Liability for Owner’; means any dwelling determined to fall within the Council Tax (Liability for Owners) Regulations 1992, for example, House in Multiple Occupation or Residential Care homes;

‘Mandatory Scheme’; means the scheme determined by Government in line with the guidance issued by the Department for Levelling Up, Housing and Communities announced on 3 February 2022;

‘Second Home’ means any dwelling not deemed to be the sole or main residence of the liable person and which is furnished as defined by the Council Tax (Prescribed Class of Dwellings) (England) Regulations 2003 as amended; and

‘Sole or main residence’ means the dwelling determined by the Council to be the sole or main residence of a person.

1.0 Purpose of the scheme and background.

- 1.1 The purpose of this policy is to determine eligibility for a payment under the Council's Discretionary Council Tax Rebate scheme (the 'Discretionary Scheme').
- 1.2 The scheme has been designed based on general guidance issued by the Secretary of State for Levelling Up, Housing and Communities on 3rd February 2022. However, it is separate to the mandatory Council Tax Rebate scheme which is largely determined by Government
- 1.3 The Council's Discretionary Scheme is part of a package of support for households in respect of rising energy costs.
- 1.4 Government has determined that Councils can decide locally how best to make use of the discretionary funding to provide payments to other households who are energy bill payers but not covered by the mandatory Council Tax Rebate. However, Government has stated that occupants of class M (student halls) are unlikely to be eligible for discretionary support, unless they are exposed to rising energy prices in a similar way to other households and discretionary support should **not** be offered to occupants of property in exemption class O, where the Ministry of Defence will provide cost of living support.

2.0 Funding

- 2.1 Government has provided funding to the Council; however, all payments will have to be made prior to the 30 November 2022 which is the deadline for this scheme.

3.0 Eligibility criteria and awards

- 3.1 The Council has decided that the payments will be made provided the household has their sole or main residence in a dwelling and one of the following conditions are met:
 - (a) A single one-off payment of £150 will be awarded to any household who resides in a dwelling with a Council Tax band E to H **and** where Council Tax Reduction has been awarded;
 - (b) A single one-off payment of £150 will be awarded to any household who resides in a dwelling with a Council Tax band E to H **and** where an exemption has been granted under class N (students) or class U (severely mentally impaired) **or** where a Council Tax disregard has been granted in respect of a student, carer, apprentice or severely mentally impaired person;
 - (c) A single one-off payment of £150 will be awarded to any household who resides in a dwelling with a Council Tax band F to H **and** where a reduction has been granted under the Council Tax (Reduction for Disabilities) Regulations 1992 (Disabled Banding Reduction);
 - (d) A single one-off payment of £150 will be awarded to any household who resides in a **new** dwelling which has been allocated a Council Tax band A to D since 1st April 2022 or where any household has had their Council Tax band reduced to A,B,C or D by the Valuation Office Agency **and** where the household is not entitled to a payment under the mandatory Council Tax Rebate scheme;

(e) A top-up payment will be made to any household who resides in a dwelling with a Council Tax band A to H where an award of Council Tax Reduction has been granted. The value of the top-up shall be calculated based on funds remaining after all awards (a) to (d) above have been made.

3.2 The Council will look to identify all of the above cases automatically. To ensure that all eligible households are considered for an award, the Council will also allow applications from households who meet the criteria list but who have not been automatically identified as eligible. Details of the application process will be made available on the Council's website. In such cases an award of up to £150 will be made subject to funds being available.

3.3 For the purpose of the discretionary scheme, a household is a person or group of persons occupying a single dwelling, as defined in section 3 of the Local Government Finance Act 1992. No award will be made for any unoccupied premises or second homes.

Effective date

3.4 The effective date for this scheme is 1 April 2022 (except for cases that fall within 3.1(d) above). The Council will determine eligibility based on the position at the end of that day.

Alterations to liability or the Council Tax Band

3.5 Where the Council has reason to believe that the information they hold about the valuation list, liable taxpayer(s) or residents' circumstances in respect of 1 April 2022 is inaccurate, it will withhold the payment and take reasonable steps to determine the correct information.

3.6 Where records relating to the liable taxpayer(s) or the residents' circumstances in respect of 1 April 2022 are retrospectively updated, the Council will take reasonable steps to either pay the discretionary award or potentially reclaim any payment made.

3.7 In any case, where the Council Tax band of the chargeable dwelling is amended retrospectively after 1 April 2022, for example where a successful appeal is made to the Valuation Office Agency (VOA) that concluded after this date, the Council is not required either to pay any discretionary award or to reclaim any payment made.

Eligibility Disputes

3.8 The decision of the Council on any eligibility matter will be final. Should any tax payer feel aggrieved by any decision, then matters will be dealt with through the Council's complaints procedure. Full details are available on the Council's website.

4.0 How the Council Tax Rebate will be paid

- 4.1 Where the Council determines that all of the eligibility criteria are met in full, payment will be made to the household as defined within section 3 above. It should be noted that **only one discretionary payment** will be made per household, regardless of the number of occupants or liable Council Taxpayers.
- 4.2 The full amount of the award will be credited directly to the household's Council Tax account.

5.0 Provision of information to the Council

- 5.1 Residents, owners and managing agents should note that the Council has powers available to it under Regulation 3 (1) (c) of the Council Tax (Administration and Enforcement) Regulations 1992, to request such information to determine the correct liable person for Council Tax purposes. Government has stated that these powers may also be used for Council Tax Rebate purposes.
- 5.2 Failure to respond to such a request, without a reasonable excuse, within 21 days could lead to penalties being imposed. The Council therefore encourages all such persons to provide any requested information as soon as possible.

6.0 Scheme of Delegation

- 6.1 The Council has approved this scheme. The Council's Section 151 Officer is authorised to make technical policy amendments to ensure the scheme meets the criteria set by the Government and the Council.

7.0 Notification of Decisions

- 7.1 All Council Tax Rebate payments shall be made by the Revenues and Benefits Service and the service shall notify all taxpayers receiving the £150 awards.

8.0 Reviews of Decisions

- 8.1 The Council will operate an internal review process and will accept a taxpayer's request for a review of its decision.
- 8.2 All such requests must be made in writing to the Council and should state the reasons why the taxpayer is aggrieved with the decision of the Council. New information may be submitted at this stage to support the taxpayer's review
- 8.3 The case will be reconsidered by a senior officer as soon as practicable, and the taxpayer informed in writing or by email of the decision. That decision shall be final.

9.0 Taxation and the provision of information to Her Majesty's Revenue and Customs (HMRC)

9.1 The Council does not accept any responsibility in relation to a taxpayer's HMRC tax liabilities and all taxpayers should make their own enquiries to establish any tax position.

10.0 Managing the risk of fraud

10.1 The Council will not accept deliberate manipulation of this policy or fraud. Any person caught falsifying information to gain a discretionary payment will face prosecution and any amount awarded will be recovered from them.

11.0 Recovery of amounts incorrectly paid

11.1 If it is established that **any** payment has been made incorrectly due to error, misrepresentation or incorrect information provided to the Council by a taxpayer or any other person, the Council will look to recover the amount in full.

12.0 Data Protection and use of data

12.1 All information and data provided by applicants shall be dealt with in accordance with the Council's Data Protection policy and Privacy Notices which are available on the Council's website.