

Council Tax Energy Bill Rebates

2022/23

Core and Discretionary Scheme

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Council Tax Energy Rebate Policy 2022-23

1. Introduction

- 1.1 The purpose of this policy is to determine eligibility for a payment under the Mandatory scheme set out by the Secretary of State for Levelling Up, Housing and Communities on 3rd February 2022 and the Council's Discretionary Council Tax Energy Rebate scheme.
- 1.2 The Council Tax Energy Rebate Scheme is effectively in two parts, the mandatory scheme which is largely determined by Central Government, and the Discretionary scheme which the Government has determined that Councils can decide locally how best to make use of the funding made available.
- 1.3 The mandatory scheme is designed to provide a single one-off grant of £150 to all eligible households who meet the criteria shown in Section 2. All payments relating to this part of the scheme will have to be made prior to the 30 September 2022 which is the deadline for this element.
- 1.3 The Government has provided Slough with £363,450 to fund its discretionary scheme, however all payments must be made prior to 30 November 2022. The level of payments made under the discretionary scheme are defined in Section 4.

2. Eligibility for criteria for the Mandatory Scheme

- 2.1 To provide some immediate relief for these rising costs, while targeting those most likely to require support, the government expects billing authorities to provide a £150 one-off payment to a liable council taxpayer (or an occupant where the property is exempt) where they occupy a property which meets all of the following criteria on 1 April 2022.
 - It is valued in council tax bands A to D. This includes property that is valued in band E but has an alternative valuation band of band D, as a result of the disabled band reduction scheme.
 - It is someone's sole or main residence.
 - It is a chargeable dwelling, or in exemption classes N, S, U or W
- 2.2 The scheme will not cover any premises which are armed forces accommodation. The Ministry of Defence will be in touch with residents in those premises that are currently exempt under Class O.
- 2.3 Where the council is aware that the liable council taxpayer for a chargeable dwelling does not occupy the property (for example in a House in Multiple

Occupation or residential care home), no-one will be eligible for the rebate in relation to that property. Councils might consider supporting occupants in these circumstances through their discretionary fund.

- Where a property is in exemption classes N (other than HMOs for council tax purposes), S, U or W and the council is able to contact an occupant, the occupant **will** be eligible for support.
- A property that meets all the criteria but has a nil council tax liability as a result of local council tax support, **will** be eligible.
- A property that has no permanent resident and is someone's second home **will not** be eligible.
- An unoccupied property (for the purposes of calculating council tax) **will not** be eligible.

2.4 For the purpose of the Council Tax Rebate, 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.

3. Effective date

- 3.1 The effective date for this scheme is 1 April 2022. The Council will determine eligibility based on the position at the end of that day.
- 3.2 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.
- 3.3 Where records relating to the liable taxpayer(s) or residents' circumstances in respect of 1 April 2022 are retrospectively updated, councils should take reasonable steps to pay or clawback payments.
- 3.4 Where the property band recorded on a valuation list is amended retrospectively to 1 April 2022, for example as a result of a successful appeal made to the Valuation Office Agency ('VOA') that concluded after this date, councils are not required to pay or clawback payments. The exception is where a property is a new build and awaiting an official banding from the VOA. In these cases, eligibility should be determined based on the official band subsequently allocated by the VOA, where this has an effective date before or on 1 April 2022
- 3.5 Where a review, proposal, or appeal pre-dating the announcement on 3 February 2022 is successful after 1 April 2022 and as a result, a property would have been eligible for the rebate, councils may wish to provide support using their Discretionary Fund.

4. Eligibility to the Discretionary Scheme

- 4.1 The Council has decided that payments will be made provided the household has their sole or main residence in a dwelling and the following conditions are met.
- A single one-off payment of £150 will be awarded to any household who resides in a dwelling with a Council Tax band E-H and are in receipt of Council Tax Reduction. Current cases 200 costing £30,000
 - A single one-off payment of £150 will be awarded to any household who resides in a dwelling with a Council Tax band E-H and are entitled to a reduction under the Council Tax (Reduction for Disabilities) Regulations 1992. Currently 30 cases costing £4,500
 - A single one-off payment of £150 will be awarded to any household who resides in a dwelling with a Council Tax band E-H and are entitled to a reduction as a result of Severe Mental impairment. Currently 5 cases costing £750
 - A single additional payment of £30 (in addition to the mandatory payment) will be awarded to any household who resides in a home with a Council Tax band A to D and is in receipt of Council Tax reduction on the 1st June 2022. Currently 9,500 cases costing £285,000
- 4.2 Households who are not liable for Council Tax but who are responsible for energy payments will be able to make a claim for assistance through the Household Support Fund run by the Council. Details of which are available on the Council's website.

5. How the Council Tax Energy Rebate will be paid

- 5.1 Where the Council determines that all the eligibility criteria are met in full for the mandatory scheme a one-off payment of £150 will be made to the household. It should be noted that only one payment will be made per household regardless of the number of occupants or liable Council Taxpayers.
- 5.2 Where the Council determines that all the eligibility criteria are met in full for the discretionary scheme, payment will be made in line with the scheme outlined in Section 4.

Direct Debit payers

- 5.3 Where the Council holds live direct debit instructions for a liable council taxpayer of an eligible household, they should make an automatic payment as early as possible.
- 5.4 The Council is required to verify that the bank details are held are those of the eligible household and where multiple residents of an eligible household are jointly and severally liable for Council Tax, the full

payment will be made to the account for which the direct debit is held only. Payment of the rebate, however, is for the benefit of the household as a whole.

- 5.5 No payment will be made where the name on the bank details does not match a liable party. Should the Council require additional information in order to establish the correct person to receive the payment, it is expected that the household provides all necessary details as soon as possible.
- 5.6 The Council will only make payments in this way to households that had a live and successful direct debit instruction during April 2022.

Where the Council does not hold a current direct debit instruction for an eligible household

- 5.7 Where the Council does not hold a current direct debit instruction for an eligible household, it will make reasonable efforts to contact the household and obtain the necessary bank details or offer the household the option to receive the rebate as a credit onto their Council Tax account.
- 5.8 Eligible households will be given 6 weeks in which to make a claim for the rebate to be paid to them. A reminder will be issued after 3 weeks. If no claim is made the Council will make an award of the eligible rebate directly onto the Council tax account of the eligible household. If the account is then placed in credit the taxpayer should apply for a council tax refund in the normal manner, a refund will not be made where the account is not in credit.
- 5.9 On receipt of a claim for payment the rebate to a bank account the Council is required to verify the account details, where these can not be verified payment will be made direct to the Council Tax account of the eligible household.

6. Disputes

- 6.1 The Government has stated that it is for the Council to determine eligibility for the Council Tax Energy Rebate and, as such, the decision of the Council in this matter will be final. Should any taxpayer 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.

7. Provision of information to the Council

- 7.1 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) Regulation 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 Energy Rebate purposes.
- 7.2 Failure to respond to such a request, without 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

8. Scheme of Delegation

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

9. Taxation and the provision of information to the HMRC

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

10. Managing the risk of fraud and recovery of incorrectly paid amounts.

- 10.1 The Council will not accept deliberate manipulation of this scheme of fraud. Any person caught falsifying information to gain a Council Tax Rebate will face prosecution and any amount awarded will be recovered from them
- 10.2 If it is established that any Council Tax Energy Bill Rebate payments have 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.

11. Data Protection and use of data

- 11.1 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.