

Gloucester City Council

INDIVIDUAL CABINET MEMBER DECISION RECORD FORM

Date of Decision	22 June 2022		
Subject	Council Tax - Energy Bills Rebate – Discretionary Scheme		
Decision Maker	Councillor Hannah Norman, Cabinet Member for Performance and Resources		
Wards affected	All	Key Decision	No
Decision taken: That the attached policy for the Council Tax Energy Bills Rebate – discretionary scheme is the approved policy for Gloucester City Council, and that the Section 151 officer is authorised to make technical policy amendments to ensure the scheme meets the criteria set down by Government and the Council.			
Reasons for decision: On 03 February 2022, the Government announced additional financial support for eligible households to meet rising energy costs. The Energy Rebate scheme is to be administered via the council tax system and comprises two strands; a mandatory scheme, predominantly agreed by Government, which will see £150 payments issued to all eligible households in council tax bands A-D, and a discretionary scheme, which is to be set at local level having regard to local need, government guidance and the level of discretionary funding awarded to Gloucester City Council. This decision is only concerned with the discretionary scheme, the standard scheme is mandated by central government. The purpose of the standard scheme is to make a one off payment of £150 to all eligible households who are energy bill payers but who are not covered by the standard mandatory energy rebate scheme. Eligibility is defined as follows, as at 01 April 2022 the household's sole or main dwelling in a residence must meet the following conditions: <ul style="list-style-type: none">• A council tax payer in a property within bands E – H, who is the energy bill payer and is in receipt of council tax support or• A council tax payer in a property within bands E – H, who is the energy bill payer and has a council tax disregard due to carer or Severe Mental Impairment discount or• A council tax payer in a property within bands F – H, who is the energy bill payer and has a council tax reduction for disability (disabled band reduction) or			

- Council Tax payers who had lodged a successful banding appeal with the VOA prior to the 03 February 2022, and who would have been eligible under the standard scheme had the outcome of that appeal been decided prior to 01 APRIL 2022;

For the avoidance of doubt, a property that meets all the eligibility criteria, but has a nil council tax charge as a result of council tax reduction, will be eligible for an energy rebate under this scheme.

Should any residual funding remain after the four categories above are processed and refunded, then the S151 officer may make an additional category available to utilise funding.

The effective date for the energy rebate scheme is 01 April 2022.

Where all eligibility criteria are met the council will make a payment of £150 per household, regardless of the number of occupants of that household.

Tranche A – Where the council holds a direct debit instruction for the council taxpayer of an eligible household, payment will be made to the bank account details held, providing a successful direct debit has been paid since April 2022. Payments will not automatically be made where the name of the bank details held does not match a liable party and further information will be sought from the liable party in these situations.

Tranche B – residual city residents where the council does not hold a current direct debit instruction for an eligible household. The council will make reasonable attempts to contact the household to supply the necessary bank details by asking the resident to complete a short application which may be hosted online.

A more traditional process will be put in place to ensure that those who are not ‘digital’ are not excluded from the rebate.

Where the council is unsuccessful in contacting the household but is of the opinion the household meets the eligibility criteria, the energy rebate will be credited to the council tax account.

The council has a duty to ensure that payments are made correctly, and in some cases, will require households to verify their eligibility to the rebate. Where eligibility cannot be verified and the household fails to respond to requests, then no payment will be made.

The council will not accept deliberation manipulation of this scheme or fraud. Any person caught falsifying information in order to obtain a council tax energy rebate will have to repay any amounts falsely claimed and will face prosecution.

The Revenues and Benefits Team will administer the scheme on behalf of the Council and the £150 energy bills rebate will be dispersed to eligible local residents as soon as practicable.

Government guidance for this scheme - Support for energy bills – the council tax rebate 2022-23: billing authority guidance - is produced as **Appendix A**.

Gloucester City Council’s Council Tax Energy Rebate Discretionary scheme is produced as **Appendix B**.

Alternative options considered:

The council tax energy bill rebate discretionary scheme is mandatory for billing authorities to devise and deliver financial assistance to those eligible households, as determined in the council's local policy.

Other relevant matters concerning the decision:

N/A

People Impact Assessment (PIA):

Screening Stage completed:	Yes	No
Full PIA required, completed and attached:	Yes	No

Conflicts of Interest (including any dispensations granted):

N/A

Officer/s consulted:

Section 151 Officer
Intelligent Client Officer – Revenues and Benefits
Service Delivery Manager

Background documents:

Appendix A – Government publication – [Support for energy bills - the council tax rebate 2022-23: billing authority guidance - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/support-for-energy-bills-the-council-tax-rebate-2022-23-billing-authority-guidance)

Appendix B – Gloucester City Council – Council Tax Energy Rebate – Discretionary scheme policy

Confidential or Exempt Information:	Yes	No
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Name of document(s) which are confidential or exempt Final Report:

N/A

Scrutiny (including details of call-in procedure where applicable):

This decision will come into force at the expiry of 5 working days from the date of the publication of the decision.

Call-in deadline: 30 June 2022

Confirmed as a true record:

We certify that the decision this document records was made in accordance with the local authorities (executive arrangements) (access to information) (England) regulations 2012 and is a true and accurate record of that decision:

Decision Maker:

Date: 22 June 2022

Councillor Hannah Norman

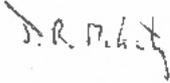
Cabinet Member for Performance and
Resources



Proper Officer:

Date: 22 June 2022

Jon McGinty
Managing Director



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. As funding is limited, the Council reserves the right to close the scheme should funds be exhausted.

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 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** is in receipt of Council Tax Support; or
 - (b) 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** is in receipt of a reduction for disability (disabled banding reduction); or
 - (c) 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** is in receipt of a disregard in respect of severe mentally impairment or carer; or
 - (d) A single one-off payment of £150 will be awarded to any household who had lodged a successful banding appeal with the VOA prior to the 3 February 2022, and who would have been eligible under the standard scheme had the outcome of that appeal been decided prior to 1 April 2022.
- 3.2 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

- 3.3 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.

Alterations to liability or the Council Tax Band

- 3.4 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.
- 3.5 Where records relating to the liable taxpayer(s) or the residents' circumstances in respect of 1 April 2022 are retrospectively updated, the Councils will take reasonable steps to either pay the discretionary award or potentially reclaim any payment made.
- 3.6 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

- 3.7 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.

Direct Debit payers

- 4.2 Where the Council holds a current direct debit instruction for a liable Council Taxpayer of an eligible household, payment will be made using the bank account details held. Payments will be made as soon as practicable.
- 4.3 The Council is required to verify that the bank details 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 award, however, is for the benefit of the household as a whole.

- 4.4 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. Further details of how this request will be made and responsibilities to supply such information are detailed below.
- 4.5 It should be noted that the award will be paid on the assumption that the person receiving the payment is the liable Council Taxpayer (or would have been if the property were not exempt) and that the property meets the criteria on 1 April 2022 as defined with section 3 above.

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

- 4.6 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.
- 4.7 Where the Council is unsuccessful in contacting the household but where it is of the opinion that the household meets the eligibility criteria, the discretionary award will be credited to the Council Tax account.
- 4.8 In all cases, the Council must ensure that payments are made correctly and where appropriate, require households to verify that that they are eligible for the payment. Where no such verification can be made or where a household fails to respond to the Council's request, no payment whatsoever shall be made.

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.
- 7.2 Payment will be made directly to taxpayers where bank details are available or provided. Where this is not possible, the award shall be credited to the Council Tax account.

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 discretion 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.