



## Report to Leader

<b>Date:</b>	3 March 2022
<b>Reference number:</b>	for cabinet member decisions only
<b>Title:</b>	<b>Changes to Council Tax Reduction Policy for the Energy Rebate</b>
<b>Relevant councillor(s):</b>	Martin Tett, Leader
<b>Author:</b>	Clive Jones, Head of Revenues & Benefits
<b>Contact officer:</b>	David Skinner, Service Director – Service Finance
<b>Ward(s) affected:</b>	<b>All</b>
<b>Recommendations:</b>	<b>Approve the changes made to the Council Tax Reduction Scheme in Appendix A to comply with the revised Council Tax (Demand Notices and Reduction Schemes) (England) (Amendment) Regulations 2022.</b>
<b>Reason for decision:</b>	<b>To align the Buckinghamshire Council Tax Reduction Scheme with the Council Tax (Demand Notices and Reduction Schemes) (England) (Amendment) Regulations 2022 which came into force on 12 February 2022 to ensure the Council tax Reduction Scheme disregards the Energy Rebate Payment in determining eligibility for the scheme.</b>

### 1. Executive summary

- 1.1 To ensure that households already receiving council tax support receive the full benefit of the rebate scheme, the Secretary of State made the Council Tax (Demand Notices and Reduction Schemes) (England) (Amendment) Regulations 2022 which came into force on 12 February 2022. The Regulations require that from 1 April 2022 all local council tax support schemes (including those for persons of working and pension age) must disregard scheme payments in determining a person's eligibility

for a council tax reduction and the amount of any such reduction. This report amends the Council Tax Reduction Scheme by the statutory deadline of 11 March 2022 and the revised scheme is in appendix A.

## **2. Content of report**

- 2.1 Following the announcement on 3 February 2022 by HM Treasury that band A-D households will receive a £150 Council Tax rebate from April, on the 15 February two council tax information letters (CTiL), 3/2022 and 4/2022 have been published relating to the delivery of the council tax measures by billing authorities.
- 2.2 CTiL 4 announces that the regulations have now been laid and summarises the provisions of the resulting Council Tax (Demand Notices and Reduction Schemes) (England) (Amendment) Regulations 2022 [“the Regulations”] which were laid before Parliament on 11 February 2022 and came into force on 12 February 2022.
- 2.3 Local Authority Guidance has now been issued on the 23 February 2022.
- 2.4 Full Council at the meeting on 23<sup>rd</sup> February 2022 delegated authority to the Leader to make any changes required to comply with the legislation and guidance issued.

## **3. Other options considered**

- 3.1 The need to implement the disregard is included within legislation and therefore the scheme needs to be updated by the 11<sup>th</sup> March 2022 to comply.

## **4. Legal and financial implications**

- 4.1 The legislation specifies the requirement to disregard the council tax energy rebate payments income for the purposes of calculating eligibility for both working-age and pensioner local council tax support schemes in 2022-23. Buckinghamshire having already determined its LCTS scheme for 2022/23 is required to revise it by the statutory deadline of 11 March 2022.
- 4.2 There are no direct financial implications for the Council.

## **5. Communication, engagement & further consultation**

- 5.1 The updated scheme will be published as part of the decision.

## **6. Next steps and review**

- 6.1 Systems are being updated to ensure that the disregard is applied.



## **7. Background papers**

### **7.1 Appendix A Revised Council Tax Reduction Scheme**

