



Department for Levelling Up,  
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**23/02/2022**

## **FOR THE ATTENTION OF THE COUNCIL TAX SECTION**

Dear Colleague

### **Support for energy bills - the council tax rebate 2022-23: guidance and allocations for billing authorities**

The Government has today published guidance and billing authority allocations for the implementation of the Council Tax Rebate and the Discretionary Fund, which were announced on 3 February 2022. The guidance is available at the following link: <https://www.gov.uk/government/publications/the-council-tax-rebate-2022-23-billing-authority-guidance>

The guidance sets out the matters billing authorities should address and the actions they should take in relation to scheme eligibility, payment mechanisms, fraud risk management, council tax billing, communication with households, monitoring and reporting.

The guidance also details allocations to be provided to each billing authority in March for the Council Tax Rebate and the Discretionary Fund. For the Council Tax Rebate, a reconciliation exercise against actual expenditure will be run later in 2022, with Government reimbursing additional costs incurred by councils and recovering any unspent allocations. For the Discretionary Fund, no additional funding will be provided, and any grant not spent by 30 November 2022 will be recovered by Government.

The guidance has been prepared in discussion with a number of local authorities, as well as representative and professional bodies, and we are grateful for the time and expertise which they have contributed. We recognise the challenge of implementing the scheme during preparations for annual council tax billing, and appreciate councils' help in quickly providing this important support to households. In accordance with the New Burdens doctrine the Government will conduct an assessment of the expected reasonable additional costs associated with the implementation of the scheme, working closely with local government. A further update on the payments to be made will be provided in due course.

Should you have any queries, please contact the Department at: [council.tax@levellingup.gov.uk](mailto:council.tax@levellingup.gov.uk).

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