

To: Local Authorities in England.

Local Taxation Division

Department for Levelling Up, Housing &

Communities

Fry Building 2 Marsham Street London SW1P 4DF

Email: council.tax@levellingup.gov.uk

www.gov.uk/dluhc

21/02/2022

FOR THE ATTENTION OF THE COUNCIL TAX SECTION

Dear Colleague

Council tax energy rebate: information leaflet for households in council tax bands A-D

Background

On 14 February 2022 the Department issued a <u>Council Tax Information Letter</u> (CTIL) providing an update on the material which must be provided to households regarding the council tax energy rebate which was announced on 3 February 2022. This included a requirement that an information pamphlet about the rebate should be sent out alongside bills issued to households in bands A-D prior to the start of the year.

In order to assist local authorities with their billing preparations, the Government is now able to provide the pamphlet and set out the actions which billing authorities must take as a condition of the grant being provided to administer the scheme. The pamphlet is attached to this CTIL and is being sent to billing authority finance directors and their revenues and benefits teams, as well as to representative and professional bodies.

Full guidance on the operation of the rebate will be provided later this week.

Requirements

Billing authorities must send the pamphlet to households in council tax bands A-D, although it may also be issued to additional households where this is administratively preferable. Whenever possible, the pamphlet should be issued in hard copy alongside the council tax demand notice, unless the council and household have an electronic billing arrangement in place. Where the pamphlet cannot be issued with the demand notice it should be sent out as soon as possible afterwards, and no later than 28 March 2022.

Billing authorities must issue the pamphlet in the format provided but may do so in either A4 or A5 size. They may also print the pamphlet in black and white only where this is essential to enable it to be issued alongside the demand notice.

Council tax demand notices

The Government is also able to clarify the requirements of <u>the Council Tax (Demand Notices and Reduction Schemes) (England) (Amendment) Regulations 2022</u> following a number of queries from billing authorities.

The regulations require the following explanatory sentence to be included in council tax demand notices (bills) issued to households in respect of 1 April 2022: "The Government is providing a £150 one-off Energy Bills Rebate for most households in council tax bands A-D".

Although the Government cannot provide legal advice and is clear about the need to provide residents with accurate and timely information, billing authorities may find it helpful to note that the regulations do not prevent them from including the prescribed text in bills which are issued to other households, or in respect of other dates.

Should you have any queries, please contact the Department at: council.tax@levellingup.gov.uk

Local Taxation Division DLUHC