

Housing Benefit

General Information Bulletin

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London SW1 9NA
<https://www.gov.uk/government/organisations/department-for-work-pensions>

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Contact	Queries about the <ul style="list-style-type: none">• technical content of this bulletin, contact details are given at the end of each article• distribution of this bulletin, contact housing.correspondenceandpqs@dwp.gsi.gov.uk
Who should read	All Housing Benefit (HB) staff
Action	For information

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Scottish rate of Income Tax

1. From 6 April 2016, the Scottish Parliament will exercise its power to set the rates of Income Tax for Scottish taxpayers either lower, higher or the same as the rates that apply in the rest of the United Kingdom. The rate set will apply to all the main Income Tax rates; the basic rate, the higher rate and the additional rate. A proportion of the Income Tax paid by all Scottish taxpayers will go to fund spending by the Scottish Government.
2. The Scottish rate of Income Tax will apply for full tax years and will be based on the claimant's main place of residence, not where they work. Claimants who have been identified by HM Revenue and Customs (HMRC) as Scottish taxpayers will have the prefix 'S' added to their tax code.
3. HMRC will be writing to people whose main residence is in Scotland to advise them of the introduction of the Scottish rate of Income Tax. They need take no action unless they need to notify HMRC that their main residence is not in Scotland. See Appendix 1 for a copy of the letter.
4. Further, more detailed, guidance on the Scottish rate of Income Tax and how it will affect Housing Benefit will be issued before it starts in April 2016.
5. More information about the Scottish rate of Income Tax can be found [here](#).

Reminder to use the Customer Information System to clarify information

6. Due to the high numbers of calls being received by HMRC Benefits and Credits contact centres from local authorities (LAs) this is to remind you that the Customer Information System should always be used in the first instance to clarify claimant information. You should only contact the Tax Credit or Child Benefit priority helpline when all other avenues for seeking claimant information have been exhausted.
7. If you do need to see proof of a child you should accept either:
 - a bank statement that shows Child Benefit is being paid
 - a copy of their latest tax credit award
8. If neither of those documents are available, it is only then that you should ask the claimant to submit an entitlement letter CH84TS.
9. If you have any queries regarding this article you can email Colin.Taylor1@hmrc.gsi.gov.uk

On-going changes to DWP postal addresses

10. The Department for Work and Pensions (DWP) is continuing to modernise how it receives and processes post resulting in new postal addresses. A number of businesses are currently changing their address:

- Disability Living Allowance 65+
- Employment and Support Allowance
- Social Fund
- Compensation Recovery Unit

11. We will keep you updated as we continue to add further changes to postal addresses over the coming months.

12. More about the changes to DWP post handling and a full list of office addresses so far can be found [here](#).

New State Pension

13. The new State Pension is being introduced for people who reach State Pension age on or after 6 April 2016. The change means that the current, complicated, multi layered system of basic and additional State Pension will ultimately be replaced with a clearer, fairer, single pension amount.

14. The change will come into effect for people who reach their State Pension age from 6 April 2016 onwards, and will apply to:

- men born on or after 6 April 1951
- women born on or after 6 April 1953

15. As the changes are coming into effect next April, you may start receiving questions about the new system soon. LA staff can use the [State Pension](#) toolkit created especially for stakeholders which contain videos and other materials that make clear what the new State Pension changes mean.

16. There is also a selection of factsheets which give further information about various aspects of the new State Pension. The factsheets are available on [GOV.UK](#) they can be printed and shared with members of the public and team members alike.

Statutory Instruments

17. The following Statutory Instruments (SIs) have been laid:

- 2015 No.1930 (C. 118), The Welfare Reform Act 2012 (Commencement No. 25 and Transitional and Transitory Provisions) Order 2015, made on 23 November 2015

- 2015 No.1985, The Pensions Act 2014 (Consequential, Supplementary and Incidental Amendments) Order 2015, coming into force from 4 January 2016
- 2015 No.2006 (N.I 1), The Welfare Reform (Northern Ireland) Order 2015, coming into force from 10 December 2015

18. Copies of SIs can now be downloaded from the DWP's own website <http://www.dwp.gov.uk/publications/specialist-guides/law-volumes/the-law-relating-to-social-security/> and the website of the Office of Publication Sector Information <http://www.opsi.gov.uk/stat.htm>.

What's new on the web

19. The following items can be found on the website link shown

Document Type	Subject	Link
HB A13/2015	Housing Benefit: Uprating 2016 - 17	https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/485613/a13-2015.pdf
G11/2015	<p>Fraud and Error in the benefit system: 2014/15 estimates published</p> <p>Reviewing the process for HB low level fraud cases</p> <p>Further changes to DWP postal addresses</p> <p>Documents and supporting evidence for electronic claims</p> <p>Cases with the Upper Tribunal</p> <p>Statutory Instruments</p> <p>What's new on the web</p>	https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/477768/g11-2015.pdf
Housing Benefit Direct issue 163 December 2015	Newsletter	https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/481373/hb-direct-december-2015.pdf

U2/2015	Judicial Review in the case of R v Secretary of State of the inclusion of Carer's Allowance in the benefit cap	https://www.gov.uk/government/publications/hb-bulletin-u22015-judicial-review-of-r-v-secretary-of-state-of-the-inclusion-of-carers-allowance-in-the-benefit-cap
Official Statistics	Use of Discretionary Housing Payments: April to September 2015	https://www.gov.uk/government/statistics/use-of-discretionary-housing-payments-april-to-september-2015



Mrs A Bdc
1 An Address
Edinburgh
AB12 3CD

Date
December 2015

Dear Mrs Bdc

The Scottish rate of Income Tax

From 6 April 2016, if you live in Scotland, some of your Income Tax will be paid to the Scottish Government. This is a change from the current system, where all Income Tax is paid to the UK Government to fund spending across the UK. **We are writing to you because we need to confirm that we have the correct address for you, so that you pay the right amount of tax.**

For the vast majority of people, whether you are a Scottish taxpayer is based on where you live. Our records show that you are a UK taxpayer and your main residence is in Scotland. This means that the new Scottish rate of Income Tax will apply to you. If you're employed or receive a pension, from next year your tax code will begin with an S.

The Scottish Government will publish its Draft Budget on 16th December 2015. This will include its proposals for the Scottish rate of Income Tax, which may affect the amount of tax you pay from April 2016. You will be able to find out this rate at www.gov.scot/incometax

Do I need to do anything?

There is no action for you to take, unless you need to get in touch with us because your main residence isn't in Scotland, or to let us know your new address if you move home. To do this, go to www.gov.uk/tell-hmrc-change-of-details. Your Income Tax will continue to be collected in the same way as it is now from your pay or pension.

More information

If you need more information about how the Scottish rate affects you (for example, because you have more than one address, you're a student, or a mobile or offshore worker) or you just want to work out how much tax you'll pay after the rate is announced, go to www.gov.uk/scottishincometax

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Ruth Owen', with a horizontal line underneath.

Ruth Owen
Personal Tax Director General