



Department for Levelling Up,
Housing & Communities

Local Taxation Division

Department for Levelling Up, Housing & Communities

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01/04/2022

FOR THE ATTENTION OF THE COUNCIL TAX SECTION

Dear Colleague

When [announcing Homes for Ukraine](#) on 14 March 2022, the Secretary of State indicated that the scheme would not affect the sponsor's benefits or council tax status. Drawing on helpful feedback from local authorities, the Department is now able to set out the steps it will take to meet this commitment.

This letter also provides an update on issues relating to the council tax rebate, including payments to local authorities for the core council tax rebate and associated discretionary fund and the status of the rebate as a 'public fund' for immigration purposes.

Homes for Ukraine Scheme

Council tax discounts and exemptions

On 11 April 2022 we will lay regulations which make the following changes:

- a) Amending the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 so that a person who has secured a visa under the Homes for Ukraine sponsorship scheme is disregarded for council tax discounts. This will protect the sponsor's single person discount and the 50% discount received by any households where all the occupants are already disregarded.
- b) Amending the Council Tax (Exempt Dwellings) Order 1992 so that there is no loss of an exemption where a household hosts a person who has secured a visa under the Homes for Ukraine sponsorship scheme.

The regulations will not provide for a general exemption for dwellings occupied by people arriving under the Homes for Ukraine or other schemes.

Local council tax support

The Local Government Finance Act 1992 ('the 1992 Act') does not permit in-year changes to billing authorities' LCTS schemes. In 2022-23 it is therefore not possible to require the £350 monthly thank you payment and any potential non-dependant deductions to be disregarded when calculating an LCTS reduction for the host household.

To protect the LCTS reduction of the host household, the Government will encourage billing authorities to offset any Homes for Ukraine-related changes in council tax support through

discretionary discounts made under s13A(1)(c) of the 1992 Act. To facilitate this, we will shortly revoke [the Collection Fund \(Council Tax reductions\) \(England\) Directions 2013](#) and replace them with directions specifying that where a discount is provided to offset an increase in liability resulting from a Homes for Ukraine thank you payment or non-dependant deduction no billing authority payment need be made into the collection fund.

All other provisions in the directions will remain unchanged. The net impact of this measure will be that billing authorities and major preceptors will receive the same amount of income as if there had been no Homes for Ukraine-related impact on the LCTS claim during 2022-23.

Persons arriving from Ukraine via the Homes for Ukraine and other schemes will have access to local council tax support in cases of financial hardship and it will be open to billing authorities to provide discretionary discounts where they consider this appropriate.

Council Tax Rebate

Billing authority allocations

On 30 March 2022, the Department made payments to billing authorities covering the full allocation for the core council tax rebate and associated discretionary fund. Annexe A to this letter is the Grant Determination (No.31/6067) and sets out the allocations for this payment. These allocations match those published alongside the [billing authority guidance](#).

Payments for both the core council tax rebate and the discretionary fund will be subject to a reconciliation process later this year. For both, any overpayments of grant compared to the value of payments made by the local authority to residents will be required to be repaid to Government. For the core council tax rebate only, local authorities will be compensated for any underpayments of grant compared to the value of payments made by the local authority to residents under the terms set out in paragraphs 10 to 18 of the [guidance](#).

All payments within scope of the reconciliation process for the core council tax rebate will need to have left the local authority's account by the end of 30 September 2022. All payments within scope of the reconciliation process for the discretionary fund will need to have left the local authority's account by the end of 30 November 2022. The Department will provide further detail on the reconciliation process in due course.

Public factsheet

The Department has published a factsheet for members of the public addressing some of the most common queries about the council tax rebate. This is available at the following address: <https://www.gov.uk/guidance/council-tax-rebate-factsheet>

No recourse to public funds

The Government has changed the Immigration Rules to exclude any payment made under the core council tax rebate and associated discretionary fund (as part of the Energy Rebate Scheme 2022) from the definition of public funds in [paragraph 6.2\(i\)](#). This means that the support can be accessed by those who have no recourse to public funds, other than those who do not have leave to enter or remain in the UK and fall within one of the cohorts listed under Schedule 3 of the [Nationality, Immigration and Asylum Act 2002](#).

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

Local Taxation Division

DLUHC

COUNCIL TAX REBATE SCHEME GRANT DETERMINATION

No.31/6067

The Minister for Regional Growth and Local Government, in exercise of the powers conferred by section 31 of the Local Government Act 2003, makes the following determination:

Citation

1) This determination may be cited as the Council Tax Rebate Scheme, Grant Determination [No.31/6067].

Purpose of the grant

2) The purpose of the grant is to provide billing authorities their individual allocations for the Council Tax Rebate scheme, as published on 23 February 2022¹. This grant is for the payments made by each local authority to residents under the Council tax rebate scheme (“the rebate scheme”) and associated Discretionary Fund (“the discretionary scheme”) in accordance with the Guidance entitled “Support for energy bills – the council tax rebate 2022-23: billing authority guidance” published on 23 February 2022 by the Department for Levelling Up, Housing and Communities.

Determination

3) The Minister determines the authorities to which grant is to be paid and the amount of grant to be paid as set out in Annex A of this determination.

4) Payment of grant will be by a single instalment in March 2022.

Grant conditions

5) Pursuant to section 31(4) of the Local Government Act 2003, the Minister determines that the grant will be paid subject to the requirement that if the payments made by an authority to residents, are less than the allocation in Annex A, for either the rebate scheme or the discretionary scheme the Minister may, by notification in writing to the authority, and following a reconciliation exercise, require the repayment of the difference in respect of either scheme.

6) Subject to a reconciliation exercise should authorities’ allocation at Annex A be insufficient to meet authorities’ payments to residents under the rebate scheme, adjustments will be made and authorities will be compensated for any differences. If payments made under an authority’s discretionary scheme exceeds their discretionary allocations at Annex A, authorities will not be compensated for any adjustments.

Treasury consent

7) Before making this determination in relation to local authorities in England, the Minister of State obtained the consent of the Treasury.

Signed by authority of the Minister of State for Regional Growth and Local Government

Chris Megainey

A senior civil servant within the Department for Levelling Up, Housing and Communities

25 March 2022

¹ <https://www.gov.uk/government/publications/the-council-tax-rebate-2022-23-billing-authority-guidance>

Final Council Tax Rebate Scheme grant allocations to Local Authorities in England

Local Authority	Discretionary Scheme (£)	Rebate scheme (£)	Total Fund (£)
England	144,000,000	2,925,444,900	3,069,444,900
Adur	103,350	3,754,500	3,857,850
Allerdale	181,050	6,094,950	6,276,000
Amber Valley	206,250	7,573,050	7,779,300
Arun	373,350	8,238,150	8,611,500
Ashfield	256,050	8,003,250	8,259,300
Ashford	327,000	5,909,550	6,236,550
Babergh	142,350	4,816,950	4,959,300
Barking and Dagenham	560,400	11,065,650	11,626,050
Barnet	2,856,300	11,726,850	14,583,150
Barnsley	562,200	15,803,700	16,365,900
Barrow-in-Furness	162,000	4,629,900	4,791,900
Basildon	475,500	9,508,050	9,983,550
Basingstoke and Deane	272,550	8,435,400	8,707,950
Bassetlaw	216,000	7,086,300	7,302,300
Bath and North East Somerset	278,400	9,125,700	9,404,100
Bedford UA	342,300	8,876,700	9,219,000
Bexley	667,200	10,952,100	11,619,300
Birmingham	3,606,300	60,410,700	64,017,000
Blaby	119,850	5,477,850	5,597,700
Blackburn with Darwen UA	427,650	8,442,750	8,870,400
Blackpool UA	524,850	9,872,850	10,397,700
Bolsover	157,200	5,170,350	5,327,550
Bolton	705,150	16,918,950	17,624,100
Boston	119,250	4,389,000	4,508,250
Bournemouth, Christchurch and Poole	816,000	21,227,250	22,043,250
Bracknell Forest UA	184,650	5,305,200	5,489,850
Bradford	1,503,600	28,276,200	29,779,800
Braintree	229,200	7,667,850	7,897,050

Breckland	240,900	8,088,150	8,329,050
Brent	1,933,800	13,748,100	15,681,900
Brentwood	206,100	2,758,950	2,965,050
Brighton and Hove	594,450	15,896,700	16,491,150
Bristol	961,200	27,202,350	28,163,550
Broadland	151,200	7,565,700	7,716,900
Bromley	1,015,950	11,461,350	12,477,300
Bromsgrove	163,800	4,159,050	4,322,850
Broxbourne	346,800	4,198,650	4,545,450
Broxtowe	148,650	6,800,400	6,949,050
Buckinghamshire UA	1,211,400	18,819,600	20,031,000
Burnley	263,100	5,806,950	6,070,050
Bury	393,750	11,017,800	11,411,550
Calderdale	469,050	12,498,600	12,967,650
Cambridge	245,850	6,239,250	6,485,100
Camden	2,420,100	8,337,000	10,757,100
Cannock Chase	162,300	6,193,200	6,355,500
Canterbury	313,950	7,801,500	8,115,450
Carlisle	199,200	7,083,000	7,282,200
Castle Point	178,950	4,683,750	4,862,700
Central Bedfordshire UA	429,450	13,790,100	14,219,550
Charnwood	231,300	9,444,000	9,675,300
Chelmsford	263,850	8,315,100	8,578,950
Cheltenham	162,450	6,691,350	6,853,800
Cherwell	235,800	7,687,650	7,923,450
Cheshire East UA	661,050	19,190,550	19,851,600
Cheshire West and Chester UA	623,850	18,471,300	19,095,150
Chesterfield	204,300	6,900,750	7,105,050
Chichester	274,650	5,110,650	5,385,300
Chorley	181,200	6,389,100	6,570,300
City of London	30,300	213,450	243,750
Colchester	313,800	9,777,600	10,091,400
Copeland	140,400	4,451,250	4,591,650
Cornwall UA	1,239,450	33,408,450	34,647,900

Cotswold	152,850	3,913,950	4,066,800
Coventry	737,850	20,019,900	20,757,750
Craven	92,100	2,999,550	3,091,650
Crawley	201,750	5,891,250	6,093,000
Croydon	1,616,550	17,466,000	19,082,550
Dacorum	289,350	6,611,100	6,900,450
Darlington UA	233,700	6,824,550	7,058,250
Dartford	266,850	5,422,200	5,689,050
Derby UA	516,600	15,273,900	15,790,500
Derbyshire Dales	130,800	3,398,250	3,529,050
Doncaster	724,350	19,329,000	20,053,350
Dorset UA	877,800	18,379,050	19,256,850
Dover	244,500	6,487,050	6,731,550
Dudley	639,900	19,027,500	19,667,400
Durham UA	1,161,900	33,668,400	34,830,300
Ealing	1,866,300	14,633,400	16,499,700
East Cambridgeshire	113,700	4,502,100	4,615,800
East Devon	269,850	7,116,750	7,386,600
East Hampshire	177,900	4,887,750	5,065,650
East Hertfordshire	244,500	5,757,600	6,002,100
East Lindsey	342,000	9,212,550	9,554,550
East Riding of Yorkshire UA	539,250	19,204,950	19,744,200
East Staffordshire	208,800	6,570,300	6,779,100
East Suffolk	441,450	14,162,400	14,603,850
Eastbourne	232,500	5,941,800	6,174,300
Eastleigh	132,600	6,926,400	7,059,000
Eden	101,550	3,053,250	3,154,800
Elmbridge	381,150	3,507,300	3,888,450
Enfield	2,279,250	12,839,850	15,119,100
Epping Forest	377,550	4,795,050	5,172,600
Epsom and Ewell	188,250	2,323,950	2,512,200
Erewash	184,950	7,120,500	7,305,450
Exeter	188,700	7,426,800	7,615,500
Fareham	122,400	5,367,000	5,489,400

Fenland	217,500	6,329,400	6,546,900
Folkestone and Hythe	302,100	5,990,550	6,292,650
Forest of Dean	167,400	4,564,950	4,732,350
Fylde	181,350	4,320,750	4,502,100
Gateshead	447,750	13,116,900	13,564,650
Gedling	172,800	6,884,700	7,057,500
Gloucester	235,950	7,818,450	8,054,400
Gosport	142,950	4,844,250	4,987,200
Gravesham	249,150	5,297,100	5,546,250
Great Yarmouth	265,350	6,385,500	6,650,850
Greenwich	891,750	15,111,600	16,003,350
Guildford	235,500	4,789,050	5,024,550
Hackney	1,931,400	14,377,950	16,309,350
Halton UA	348,000	7,825,200	8,173,200
Hambleton	153,450	4,174,350	4,327,800
Hammersmith and Fulham	1,614,000	7,180,950	8,794,950
Harborough	106,800	4,149,300	4,256,100
Haringey	1,464,750	13,125,900	14,590,650
Harlow	202,500	5,107,950	5,310,450
Harrogate	253,350	7,323,900	7,577,250
Harrow	1,262,550	8,167,050	9,429,600
Hart	146,400	3,168,600	3,315,000
Hartlepool UA	269,250	5,937,900	6,207,150
Hastings	258,750	5,791,200	6,049,950
Havant	259,050	6,925,650	7,184,700
Havering	684,900	12,007,950	12,692,850
Herefordshire UA	481,350	9,410,850	9,892,200
Hertsmere	340,500	3,745,200	4,085,700
High Peak	150,600	5,199,300	5,349,900
Hillingdon	1,120,350	11,854,650	12,975,000
Hinckley and Bosworth	143,100	6,354,600	6,497,700
Horsham	251,100	5,384,850	5,635,950
Hounslow	1,266,300	11,550,150	12,816,450
Huntingdonshire	211,350	9,276,750	9,488,100

Hyndburn	215,250	5,227,200	5,442,450
Ipswich	274,350	8,450,250	8,724,600
Isle of Wight UA	331,650	8,540,250	8,871,900
Isles of Scilly	17,550	53,250	70,800
Islington	2,465,100	10,604,700	13,069,800
Kensington and Chelsea	2,018,850	3,832,500	5,851,350
King's Lynn and West Norfolk	319,800	9,015,150	9,334,950
Kingston upon Hull UA	769,200	17,593,650	18,362,850
Kingston upon Thames	687,600	5,665,950	6,353,550
Kirklees	964,800	24,670,650	25,635,450
Knowsley	497,550	9,905,250	10,402,800
Lambeth	1,525,500	16,417,200	17,942,700
Lancaster	299,700	8,408,550	8,708,250
Leeds	1,795,200	46,264,650	48,059,850
Leicester UA	836,250	19,602,000	20,438,250
Lewes	222,150	4,987,650	5,209,800
Lewisham	890,550	17,269,650	18,160,200
Lichfield	140,700	5,148,600	5,289,300
Lincoln	196,950	6,103,200	6,300,150
Liverpool	1,612,500	32,305,050	33,917,550
Luton UA	457,950	11,446,050	11,904,000
Maidstone	396,300	7,861,050	8,257,350
Maldon	132,000	2,914,800	3,046,800
Malvern Hills	152,850	3,661,050	3,813,900
Manchester	1,626,150	32,448,150	34,074,300
Mansfield	229,800	7,059,000	7,288,800
Medway UA	604,350	14,907,600	15,511,950
Melton	73,050	2,719,050	2,792,100
Mendip	195,150	6,098,100	6,293,250
Merton	565,350	8,834,400	9,399,750
Mid Devon	143,550	4,228,800	4,372,350
Mid Suffolk	161,250	5,199,300	5,360,550
Mid Sussex	200,550	5,993,550	6,194,100
Middlesbrough UA	461,850	8,730,750	9,192,600

Milton Keynes UA	503,100	14,044,500	14,547,600
Mole Valley	236,850	2,428,800	2,665,650
New Forest	320,850	8,206,350	8,527,200
Newark and Sherwood	195,900	6,929,400	7,125,300
Newcastle upon Tyne	709,200	17,856,150	18,565,350
Newcastle-under-Lyme	206,250	7,460,250	7,666,500
Newham	1,086,300	16,883,400	17,969,700
North Devon	192,000	5,655,750	5,847,750
North East Derbyshire	162,450	6,060,900	6,223,350
North East Lincolnshire UA	375,300	10,188,300	10,563,600
North Hertfordshire	216,600	6,268,050	6,484,650
North Kesteven	121,800	6,747,150	6,868,950
North Lincolnshire UA	302,700	10,250,700	10,553,400
North Norfolk	226,350	6,216,450	6,442,800
North Northamptonshire	561,450	19,817,700	20,379,150
North Somerset UA	395,250	11,103,150	11,498,400
North Tyneside	352,800	13,761,150	14,113,950
North Warwickshire	134,100	3,572,850	3,706,950
North West Leicestershire	133,350	5,740,650	5,874,000
Northumberland UA	647,250	19,091,400	19,738,650
Norwich	292,050	9,291,150	9,583,200
Nottingham UA	847,050	19,875,600	20,722,650
Nuneaton and Bedworth	247,800	7,999,050	8,246,850
Oadby and Wigston	72,450	3,021,450	3,093,900
Oldham	605,400	13,407,900	14,013,300
Oxford	327,300	6,777,000	7,104,300
Pendle	232,200	5,439,900	5,672,100
Peterborough UA	429,000	11,757,900	12,186,900
Plymouth UA	556,500	16,633,350	17,189,850
Portsmouth UA	433,800	12,318,900	12,752,700
Preston	349,200	8,516,400	8,865,600
Reading UA	299,550	8,959,500	9,259,050
Redbridge	1,175,850	11,146,650	12,322,500
Redcar and Cleveland UA	329,400	8,789,100	9,118,500

Redditch	170,100	4,761,900	4,932,000
Reigate and Banstead	331,650	5,153,400	5,485,050
Ribble Valley	88,500	2,822,850	2,911,350
Richmond upon Thames	832,200	5,420,400	6,252,600
Richmondshire	91,350	2,197,500	2,288,850
Rochdale	591,600	12,980,250	13,571,850
Rochford	125,250	4,080,000	4,205,250
Rossendale	144,450	4,226,400	4,370,850
Rother	294,000	4,528,800	4,822,800
Rotherham	615,900	16,421,400	17,037,300
Rugby	165,450	5,632,050	5,797,500
Runnymede	169,800	3,193,050	3,362,850
Rushcliffe	130,950	5,527,500	5,658,450
Rushmoor	134,550	4,942,650	5,077,200
Rutland UA	43,050	1,688,250	1,731,300
Ryedale	110,250	2,770,800	2,881,050
Salford	711,150	17,208,300	17,919,450
Sandwell	886,650	19,187,550	20,074,200
Scarborough	254,550	6,975,600	7,230,150
Sedgemoor	241,350	6,785,400	7,026,750
Sefton	708,150	16,431,900	17,140,050
Selby	125,250	4,734,000	4,859,250
Sevenoaks	307,350	4,197,150	4,504,500
Sheffield	1,204,050	33,848,100	35,052,150
Shropshire UA	584,700	16,785,300	17,370,000
Slough UA	363,450	7,223,850	7,587,300
Solihull	503,250	9,930,000	10,433,250
Somerset West and Taunton	292,200	8,356,950	8,649,150
South Cambridgeshire	209,850	6,531,150	6,741,000
South Derbyshire	152,550	5,734,200	5,886,750
South Gloucestershire UA	337,650	14,950,950	15,288,600
South Hams	173,700	4,332,600	4,506,300
South Holland	131,250	5,854,500	5,985,750
South Kesteven	189,900	8,104,350	8,294,250

South Lakeland	191,250	5,193,450	5,384,700
South Norfolk	185,100	7,595,250	7,780,350
South Oxfordshire	214,050	5,796,750	6,010,800
South Ribble	170,850	6,481,800	6,652,650
South Somerset	298,350	8,994,450	9,292,800
South Staffordshire	186,600	5,324,550	5,511,150
South Tyneside	369,000	10,158,150	10,527,150
Southampton UA	528,150	15,267,000	15,795,150
Southend-on-Sea UA	394,650	10,260,600	10,655,250
Southwark	1,529,100	15,838,200	17,367,300
Spelthorne	309,000	3,932,400	4,241,400
St Albans	336,900	4,484,550	4,821,450
St Helens	447,600	11,530,050	11,977,650
Stafford	177,900	7,225,200	7,403,100
Staffordshire Moorlands	162,300	5,411,850	5,574,150
Stevenage	161,550	4,922,400	5,083,950
Stockport	599,100	15,898,800	16,497,900
Stockton-on-Tees UA	450,000	11,389,800	11,839,800
Stoke-on-Trent UA	647,100	16,674,600	17,321,700
Stratford-on-Avon	252,900	5,742,150	5,995,050
Stroud	166,800	5,983,350	6,150,150
Sunderland	656,400	18,234,600	18,891,000
Surrey Heath	136,500	2,760,300	2,896,800
Sutton	491,550	8,947,950	9,439,500
Swale	355,050	7,900,500	8,255,550
Swindon UA	371,400	12,482,400	12,853,800
Tameside	530,400	14,545,050	15,075,450
Tamworth	133,050	4,607,700	4,740,750
Tandridge	284,850	2,535,750	2,820,600
Teignbridge	273,300	7,107,900	7,381,200
Telford and Wrekin UA	381,300	10,386,450	10,767,750
Tendring	407,250	9,161,100	9,568,350
Test Valley	178,050	5,705,100	5,883,150
Tewkesbury	152,400	4,602,000	4,754,400

Thanet	397,350	8,738,700	9,136,050
Three Rivers	205,050	2,908,050	3,113,100
Thurrock UA	351,000	8,980,950	9,331,950
Tonbridge and Malling	288,600	5,213,100	5,501,700
Torbay UA	375,750	8,397,900	8,773,650
Torridge	143,250	4,039,050	4,182,300
Tower Hamlets	2,881,350	14,080,350	16,961,700
Trafford	371,850	12,220,200	12,592,050
Tunbridge Wells	185,100	4,839,600	5,024,700
Uttlesford	177,000	3,120,450	3,297,450
Vale of White Horse	164,100	5,718,150	5,882,250
Wakefield	735,450	21,799,500	22,534,950
Walsall	732,600	15,889,950	16,622,550
Waltham Forest	776,250	14,269,350	15,045,600
Wandsworth	1,205,100	13,376,700	14,581,800
Warrington UA	367,950	11,647,200	12,015,150
Warwick	228,900	7,013,250	7,242,150
Watford	239,850	4,824,600	5,064,450
Waverley	216,600	3,997,500	4,214,100
Wealden	327,000	6,475,950	6,802,950
Welwyn Hatfield	251,100	5,007,750	5,258,850
West Berkshire UA	195,450	6,839,250	7,034,700
West Devon	110,550	2,875,350	2,985,900
West Lancashire	259,500	6,033,450	6,292,950
West Lindsey	169,950	5,632,050	5,802,000
West Northamptonshire	701,550	21,280,800	21,982,350
West Oxfordshire	131,400	5,040,900	5,172,300
West Suffolk	270,300	9,533,400	9,803,700
Westminster	2,270,250	6,811,950	9,082,200
Wigan	667,200	20,384,250	21,051,450
Wiltshire UA	877,050	23,241,450	24,118,500
Winchester	193,200	4,666,950	4,860,150
Windsor and Maidenhead UA	294,150	4,597,950	4,892,100
Wirral	816,600	19,511,100	20,327,700

Woking	174,900	3,917,850	4,092,750
Wokingham UA	206,100	5,492,700	5,698,800
Wolverhampton	650,100	15,509,700	16,159,800
Worcester	174,300	6,018,900	6,193,200
Worthing	200,850	6,175,500	6,376,350
Wychavon	270,150	5,922,600	6,192,750
Wyre	266,100	6,592,050	6,858,150
Wyre Forest	227,850	5,924,700	6,152,550
York UA	249,600	11,382,900	11,632,500