



Department for Levelling Up,  
Housing & Communities

**Local Taxation Division**  
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To: Local authorities in England.

**29/09/2022**

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

Dear Colleague

### **The Council Tax Rebate – Scheme Closure**

As you will be aware payments of Council Tax Rebate grants under the core scheme should be completed by 30 September 2022. We understand that local authorities expect to have paid the vast majority of eligible households by this date. The Department is grateful for the work of local authorities in delivering this scheme.

### **Extension Requests**

A small number of local authorities have contacted us requesting an extension of the deadline to make eligible payments under the core scheme. Whilst the timeframe for delivery has been sufficient for most, where local authorities have faced particular delivery challenges, the Department wants to do all it can to ensure that eligible households are able to receive the grant payment. The Department is therefore willing to provide a short extension where local authorities require one. Local authorities that would like to request an extension should contact us ([council.tax@levellingup.gov.uk](mailto:council.tax@levellingup.gov.uk)), briefly explaining their reasoning for needing an extension, and what they consider to be a reasonable length of time to complete the work. Requests should be made by 5pm on Wednesday 5 October, and local authorities will be informed of whether an extension has been granted by 5pm on Friday 7 October.

### **Redeemable Vouchers**

We have previously issued guidance that all payments, including those made through Post Office PayOut Vouchers) should be issued and redeemed before 30 September to qualify for the core scheme. We understand, however, that a number of vouchers have been issued with an expiry date after this deadline. Since our aim is to ensure that all eligible households can receive the rebate, we will cover local authorities for the costs associated with the redemption of vouchers that are cashed by eligible households including where these are redeemed after 30 September up until 30 November.

The costs of vouchers redeemed after 30 November will not be covered by the Department. Local authorities should continue to take steps to prevent fraud, double payments and error in relation to the use of vouchers or other options to deliver payments under the rebate.

## **Reconciliation and Assurance**

Local authorities have until 30 November to administer and complete payments under the discretionary component of the scheme. The Department will be running a single assurance and reconciliation exercise to cover both the core and discretionary components of the rebate. This exercise will begin shortly after the closure of the discretionary fund and will reconcile the original grant determination for the core and discretionary components of the scheme with the funding provided to eligible households. Additionally, the exercise will seek information on the assurance processes that local authorities have operated to limit the risk of fraud and error in delivering the scheme.

## **DELTA Data Monitoring**

We will shortly be opening our monthly data monitoring exercise through the DELTA system for payments made up until the 30 September. This exercise will include new questions that capture information on payments made to ineligible households, and the recovery of such payments. These questions have been added to support us as we look ahead to the reconciliation exercise.

Monthly data collection requests will continue until the end of this year in order to capture data in relation to payments made under the discretionary scheme and any time-limited extensions under the core scheme.

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

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