



Ministry of Housing,  
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## FOR THE ATTENTION OF THE COUNCIL TAX SECTION

### Council Tax Information Letter – 27 February 2018

Dear Colleague,

#### Council tax referendum principles for 2019-20

The House of Commons approved the 2018-19 council tax referendum principles and Alternative Notional Amounts on 7 February 2018 (see [www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/679331/2018-19\\_principles\\_report.pdf](http://www.gov.uk/government/uploads/system/uploads/attachment_data/file/679331/2018-19_principles_report.pdf) and <https://www.gov.uk/government/publications/council-tax-alternative-notional-amounts-report-2018-to-2019>). No referendum principles have been set for parish councils and mayoral combined authorities for 2018-19.

In the consultation on the provisional Local Government Finance Settlement in December 2017, the Government stated its intention to repeat these principles in 2019-20. The exception to this is the flexibility for the Adult Social Care Precept (“ASC Precept”), where the intention is to set this at 2%, as previously announced. Local authorities would not be able to exceed 6% in their ASC Precept flexibility between 2017-18 and 2019-20, without triggering a referendum.

Subject to the usual consultation on the Local Government Finance Settlement package, and to parliamentary approval, it remains the Government’s intention to proceed in this way.

#### Billing requirements for 2018-19

Paragraph 8 of Schedule 2 of the Council Tax (Demand Notices) (England) Regulations 2011 requires billing authorities to include explanatory text about the background and operation of the ASC Precept in the information supplied with demand notices.<sup>1</sup> This text makes reference to “*The Secretary of State for Communities and Local Government*”. The title of the Secretary of State was changed on 8 January 2018 to the Secretary of State for Housing, Communities and Local Government. In view of the fact that the text reflects the title of the Secretary of

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<sup>1</sup> This provision was inserted by the Council Tax (Demand Notices) (England) (Amendment) Regulations 2017, [www.legislation.gov.uk/ukSI/2017/13/made](http://www.legislation.gov.uk/ukSI/2017/13/made)

State when the ASC Precept was established, and given that there is no impact on liability for council tax, the Ministry will not be amending the regulations to require billing authorities to use revised text.

We also confirm that there are no other changes to council tax billing requirements for 2018-19.