



Department for Levelling Up,
Housing & Communities

Local Taxation Division
Department for Levelling Up, Housing & Communities
Fry Building
2 Marsham Street
London
SW1P 4DF

To: Local Authorities in England.

Email: council.tax@levellingup.gov.uk

www.gov.uk/dluhc

14/02/2022

FOR THE ATTENTION OF THE COUNCIL TAX SECTION

Dear Colleague

The Council Tax (Demand Notices and Reduction Schemes) (England) (Amendment) Regulations 2022

On 3 February 2022, the Department issued a Council Tax Information Letter (CTIL) summarising the Government's announcement that an Energy Bills Rebate will be provided to households in England in April 2022 to help protect them from rising energy costs.¹ This includes a £150 rebate for most households in council tax bands A-D. In addition to this payment, discretionary funding will be provided to local authorities to support people on low incomes that do not pay council tax, or who pay council tax for properties in bands E-H.

The CTIL set out the Government's intention to lay regulations amending aspects of the council tax system to support implementation of the Energy Bills Rebate. This letter summarises the provisions of the resulting Council Tax (Demand Notices and Reduction Schemes) (England) (Amendment) Regulations 2022 ["the Regulations"] which were laid before Parliament on 11 February 2022 and came into force on 12 February 2022. The Regulations can be found at: <https://www.legislation.gov.uk/ukxi/2022/127/contents/made>

Council tax demand notices

The regulations amend the Council Tax (Demand Notices) (England) Regulations 2011 so that demand notices issued respect of 1 April 2022² to households in bands A-D will be required to include the following statement on the face of the bill:

"The Government is providing a £150 one-off Energy Bills Rebate for most households in council tax bands A-D".

The Regulations do not require any other information to be provided in the demand notice or in the information supplied with it (the 'council tax leaflet'). Nevertheless, local authorities should

¹ <https://www.gov.uk/government/news/millions-to-receive-350-boost-to-help-with-rising-energy-costs>

² It does not matter if the demand notice also covers other days of the financial year. As long as a demand notice relates to 1 April 2022 it must include the prescribed text. Where the demand notice does not relate to 1 April 2022 – for example because a person's council tax liability for dwelling begins on 2 April 2022 – the prescribed text is not required.

be aware that when issuing detailed guidance to billing authorities about the operation of the Energy Bills Rebate, the Government will also provide a leaflet - which is expected to consist of no more than a single sheet of A4 paper - to send to taxpayers prior to the start of the new financial year. It will be a condition of the grant provided to administer the rebate that local authorities should use best endeavours to issue the leaflet with council tax demand notices.

Local council tax support schemes

The Regulations also amend the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 to require that from 1 April 2022 all local council tax support schemes (including those for persons of working age as well as those of pension age) must disregard Energy Bills Rebate payments in determining a person's eligibility for a council tax reduction and the amount of any such reduction. Where a local authority has already determined its local council tax support scheme for 2022-23, it will need to revise it by the statutory deadline of 11 March 2022.

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

Local Taxation Division
DLUHC