

TONBRIDGE AND MALLING BOROUGH COUNCIL

RECORD OF EXECUTIVE NON-KEY DECISION

Decision Taken By: Cabinet Member for Finance, Waste and Technical Services	Decision Number: D260022MEM
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Date: 2 March 2026

Decision(s) and Reason(s)
APPLICATION FOR SECTION 13A 1(C) COUNCIL TAX DISCOUNT
<p>A taxpayer had applied for a S13A 1(C) for a property. They had originally been receiving single person discount, which was removed back into previous financial years as a result of a data match exercise. Given the complicated family circumstances involved, it was very likely that the taxpayer did not realise that they should have informed the Council of the new situation.</p> <p>Following consideration of the policy, the Cabinet Member for Finance, Waste and Technical Services resolved that:</p> <p>(1) The discount to the value of £1,101.00, be awarded to cover the extra Council Tax charged as a result of this amendment.</p>
Reasons for decision:
<p>The taxpayer acted in good faith and the complicated family circumstances involved led to the error in notifying the Council.</p>

Signed Cabinet Member for Finance, Waste and Technical Services:	<i>M Coffin</i>
Signed Leader:	<i>M Boughton</i>
Signed Chief Executive:	<i>D Roberts</i>
Date of publication:	4 March 2026

This decision will come into force and may then be implemented on the expiry of 5 working days after publication unless it is called in.