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Department for Levelling Up, Housing & Communities

Guidance

Support for energy bills - the council tax rebate 2022-23: billing authority guidance

Published 23 February 2022

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1. This guidance is issued by the Secretary of State for Levelling Up, Housing and Communities to billing authorities in England. It is intended to support billing authorities in administering the Council Tax Rebate and associated Discretionary Fund for households, announced on 3 February as part of a package of support for rising energy costs.

2. This guidance applies to England only. The devolved administrations will receive around £565 million corresponding funding through the Barnett formula, which will enable them to provide similar support.

3. Any enquiries about this document or administration of the Rebate should be addressed to: Council.tax@levellingup.gov.uk.

Introduction

4. The government has announced a package of support known as the Energy Bills Rebate to help households with rising energy bills, worth £9.1 billion in 2022-23. This includes:

- A £200 discount on their energy bill this Autumn for domestic electricity customers in Great Britain. This will be paid back automatically over the next 5 years.
- A £150 non-repayable rebate for households in England in council tax bands A – D, known as the Council Tax Rebate.
- £144 million of discretionary funding for billing authorities to support households who are in need but are not eligible for the Council Tax Rebate, known as the Discretionary Fund.

5.\ This guidance covers the operation and delivery of the Council Tax Rebate and Discretionary Fund. The Department for Business, Energy and Industrial Strategy will separately set out details on the energy bill discount scheme in a consultation in the spring.

6. Funding will be paid to billing authorities in March 2022. Funding for the council tax Rebate will be based on the number of eligible properties recorded in the 2021 council tax base statistics. For eligible classes of exemption, allocations assume that the band distribution matches that across all exemption classes, in the absence of a breakdown by property band for each individual exemption class. Allocations are at Annex A.

7. Funding paid to billing authorities for the Council Tax Rebate is to be passed on directly as one-off £150 grants to households that are eligible under the terms set out in paragraphs 10 - 18. All Council Tax Rebate grants should be paid as soon as possible from April. Later in 2022, the government will run a reconciliation exercise against actual expenditure under these terms, as certified by Chief Financial Officers. All payments within scope of the reconciliation process will need to have been made by 30 September 2022. Any over-funding of grant to billing authorities will be required to be paid back to Government and any under-funding will be settled with billing authorities following the reconciliation.

8. Funding for the Discretionary Fund will be allocated to billing authorities as set out at Annex A. Allocations have been calculated based on the index of multiple deprivation and estimated number of local council tax support claimants in bands E – H. A full methodology note is published alongside this guidance.

9. Funding paid to billing authorities for the Discretionary Fund is to be passed on directly as one-off grants of up to £150 to households that the billing authority chooses to support, having considered the guidance at paragraphs 36 - 40. Any unspent funding by 30 November 2022 will be required to be repaid to government and in the event of an overspend, no additional funding will be provided.

The Council Tax Rebate

Eligibility

10. The government recognises that many households will need support to deal with the rising cost of household bills in 2022-23, driven by increasing energy bills. While these rising costs will affect most households across the country, they are more likely to disproportionately affect those on lower incomes, who tend to spend a higher proportion of their income on utility bills.

11. To provide some immediate relief for these rising costs, while targeting those most likely to require support, the government expects billing authorities to provide a £150 one-off payment to a liable council tax payer (or a person who would otherwise be liable where the property is exempt) for every household that occupies a property which meets all of the following criteria on 1 April 2022[footnote 1]:

> i. It is valued in council tax bands A – D. This includes property that is valued in band E but has an alternative valuation band of band D, as a result of the disabled band reduction scheme;
>
> ii. It is someone's sole or main residence;
>
> iii. It is a chargeable dwelling, or in exemption classes N, S, U or W*; and
>
> iv. The person who is liable to pay the council tax (or would be were the property not exempt) is not a local authority, a corporate body or other body such as a housing association, the government or governmental body.
>
> This list is not exhaustive and councils should use their judgement in consideration of the aims of the scheme, which is to support households with domestic energy costs;

*The Ministry of Defence will be in touch with residents of armed forces accommodation that is exempt under class O about corresponding cost of living support.

12. This means that:

- A property that meets all the criteria, but has a nil council tax liability as a result of local council tax support, **will** be eligible.
- A property that has no permanent resident and is someone's second home **will not** be eligible.
- An unoccupied property (for the purposes of calculating council tax) **will not** be eligible.

13. For the purpose of the Council Tax Rebate, a household is a person or group of persons occupying a single dwelling, as defined in section 3 of the Local Government Finance Act 1992.

14. Eligibility should be determined based on the position at the end of the day on 1 April 2022[footnote 2]. Where a council has reason to believe that the information they hold about the valuation list, liable taxpayer(s) or residents' circumstances in respect of 1 April 2022 is inaccurate, they should withhold the payment and take reasonable steps to determine the correct information.

15. Where records relating to the liable taxpayer(s) or residents' circumstances in respect of 1 April 2022 are retrospectively updated, councils should take reasonable steps to pay or clawback payments.

16. Where the property band recorded on a valuation list is amended retrospectively to 1 April 2022, for example as a result of a successful appeal made to the Valuation Office Agency ('VOA') that concluded after this date, councils are not required to pay or clawback payments. The exception is where a property is a new build and awaiting an official banding from the VOA. In these cases, eligibility should be determined based on the official band subsequently allocated by the VOA, where this has an effective date before or on 1 April 2022.

17. Where a review, proposal or appeal pre-dating the announcement on 3 February 2022 is successful after 1 April 2022 and as a result, a property would have been eligible for the rebate, councils may wish to provide support using their Discretionary Fund. Where a review, proposal or appeal was made after the announcement, a decision will not be made by the VOA before 1 April and therefore taxpayers will not be eligible for the Council Tax Rebate. We would advise taxpayers to not contact the VOA to enquire about a band review, proposal or challenge specifically in order to become eligible.

18. It is for a billing authority to determine eligibility for the fund, with reference to this guidance and (in the case of the discretionary scheme), their published eligibility criteria. The government does not have a role in the case of disputes, which should be resolved through a billing authority's usual complaints processes. Any disputes about council tax banding should be resolved through the Valuation Office Agency's usual process for reviews, proposals and appeals.

Making payments

19. Payments should be provided directly from billing authorities to eligible households. Only one £150 payment should be made per household, regardless of the number of occupants or liable council taxpayers.

Where a council holds live direct debit instructions for a liable council tax payer of an eligible household

20. Where a council holds live direct debit instructions for a liable council taxpayer of an eligible household, they should make an automatic payment as early as possible in the 2022-23 financial year, provided that they are assured that the household is eligible and the bank details have been verified. Where multiple residents of an eligible household are jointly and severally liable for council tax, and a council holds live direct debit instructions for that household, the full £150 payment should be made to the direct debit account. Councils should, as far as possible, exclude any direct debits from automated payments (and follow the steps from paragraph 23 onwards) where the name on the bank details does not match a liable party.

21. Councils should make clear to recipients that the grant is being provided on the assumption that they were a liable council tax payer (or would have been if the property were not exempt) and that the property met the criteria set out at paragraph 11 on 1 April 2022. They should set out that, if this is not the case, the grant may be liable for recovery. They should also make clear that the grant is being provided to support all residents of the household.

22. Councils may wish to take additional steps before payment to prevent erroneous payments and the need for clawback. These may include waiting to make payment until after the first direct debit council tax payment for 2022-23 has been taken on the given live instruction, or asking taxpayers to self-certify that they meet the eligibility criteria. Councils should be aware of the risk of mandate fraud and may want to exercise particular caution where direct debit details have been changed or newly provided since the scheme was announced on 3 February 2022.

Where a council does not hold live direct debit instructions for an eligible household

23. Where a council does not hold live direct debit instructions for an eligible household, the government expects them to make all reasonable efforts to contact the household as early as possible to make them aware of the scheme and invite them to make a claim.

24. Councils can determine an appropriate claims method locally, considering the software solutions available to them, but should include an option for residents who are digitally excluded, for example assisted applications by phone. Payment methods other than BACS are acceptable, but all payments within scope of the reconciliation process should be made by 30 September 2022. As part of the claims process, councils can choose whether to offer £150 credit to an eligible household's council tax account as a payment option.

25. Councils should ask the claimant to self-certify that they are (or would be in the case of exempt property) a liable taxpayer, that they meet the eligibility criteria at paragraph 11, and that are claiming on behalf of the household. In doing so, councils can refer taxpayers to their powers under section 3(1)(c) of The Council Tax (Administration and Enforcement) Regulations 1992 to request information for the purposes of identifying the liable taxpayer.

26. Councils should include information on how households can contact them if they have any doubt that it is the council making contact. The government will not tolerate any council tax payer falsifying their records or providing false evidence to gain access to the Council Tax Rebate or Discretionary Fund. A ratepayer who provides false information or makes false representation in order to benefit from the Council Tax Rebate or Discretionary Fund may be guilty of fraud under the Fraud Act 2006. Councils may wish to alert claimants to this as part of the claims process.

27. Councils will be required to undertake pre-payment checks prior to payment of any grant which is not awarded to a live direct debit holder. These should allow them to:

a) Satisfy themselves that the person who is applying is entitled to payment; and

b) Satisfy themselves that payment details provided (if applicable) belong to an entitled person and relate to the relevant address

28. Councils should retain a record of:

i) all evidence provided as part of claims, and

ii) all pre-payment checks undertaken

29. To assist the pre-payment checks discussed in paragraph 28 above, the government will make available Spotlight, its due diligence risking tool. The fees incurred to use Spotlight for checks carried out for the Council Tax Rebate and Discretionary Fund will be covered by the government, and not be councils themselves. Spotlight can assist with the pre-payment checks listed above with its bank account verification function, which allows councils to confirm the name and address of a payee against the bank details provided. It can also check for instances of multiple applications being made with the same bank account. Workshops will be made available to explain how to use the toolkit and understand the results. The use of Spotlight or an equivalent tool to support pre-award due diligence is required, and evidence of checks undertaken needs to be retained by councils for audit purposes. Councils should hold a record of any instances of attempted or successful fraud, either uncovered by Spotlight (or an equivalent tool), or other processes such as via tip-offs.

Council tax billing and communication

30. Councils are required to ensure that households are provided with clear and timely information about the Council Tax Rebate.

31. The Council Tax (Demand Notices and Reduction Schemes) (England) (Amendment) Regulations 2022 came into force on 12 February 2022. The regulations require the following explanatory sentence to be included in council tax demand notices (bills) issued to households in respect of 1 April 2022: "The Government is providing a £150 one-off Energy Bills Rebate for most households in council tax bands A-D".

32. The regulations do not prevent councils from including the prescribed text in bills issued to households in bands E-H, or in bills which do not relate to 1 April 2022 – for example because a person's council tax liability for a dwelling begins on or after 2 April 2022.

33. Alongside this guidance the government is providing an information pamphlet about the terms and implementation of the Council Tax Rebate. It is a condition of the grant provided to administer the rebate that councils must send the pamphlet to all dwellings shown on the valuation list in bands A-D. Where administratively preferable it may also be issued to other households.

34. Whenever possible, the pamphlet should be issued in hard copy alongside the council tax demand notice, unless the council and household have an electronic billing arrangement in place. Where an electronic billing arrangement is in place, councils can attach an electronic copy of the leaflet or, where not possible, include a prominently signposted link to a digital version.

35. If the pamphlet cannot be issued with the demand notice it should be sent out in hard copy as soon as possible afterwards, and no later than 28 March 2022. Councils must issue the pamphlet in the format provided but may do so in either A4 or A5 size. They may also print the pamphlet in black and white where this is essential to enable it to be issued alongside the demand notice. If absolutely necessary, councils can add short additional explanatory text to the pamphlet to aid taxpayer understanding of local handling arrangements provided this does not alter the leaflet format or any of its content.

The Discretionary Fund

36. The government recognises that billing authorities may also wish to provide support to other energy bill payers who are not eligible under the terms of the core scheme. It will therefore provide every billing authority with a share of a £144 million Discretionary Fund, as per the allocations at Annex A.

37. Councils can determine locally how best to make use of this funding to provide payments to other households who are energy bill payers but not covered by the Council Tax Rebate. This could include households living in property valued in bands E – H that are on income related benefits or those where the energy bills payers are not liable for council tax. Occupants of class M (student halls) are unlikely to be eligible for discretionary support, unless they are exposed to rising energy prices in a similar way to other households. Discretionary support should not be offered to occupants of property in exemption class O, where the Ministry of Defence will provide cost of living support.

38. Once determined (and approved where considered appropriate by elected members), councils should publish their agreed guidelines setting out the eligibility criteria for their Discretionary Fund.

39. Support from the Discretionary Fund does not have to be provided in relation to the position on 1 April 2022, but councils should take all reasonable steps to ensure they are not providing additional support to an individual from a household that has already received a payment under the Council Tax Rebate. Support from the Discretionary Fund should consist of no more than £150 per household. Councils should undertake pre-payment checks similar to those described at paragraphs 23 to 29 before providing support from the Discretionary Fund.

40. Allocations from the discretionary fund should be spent by 30 November 2022. Any remaining funding will be required to be repaid to government.

Impact of payments

41. To ensure that households already receiving council tax support receive the full benefit of the rebate scheme, the Secretary of State made the Council Tax (Demand Notices and Reduction Schemes) (England) (Amendment) Regulations 2022 which came into force on 12 February 2022. The Regulations require that from 1 April 2022 all local council tax support schemes (including those for persons of working and pension age) must disregard scheme payments in determining a person's eligibility for a council tax reduction and the amount of any such reduction. Where a council 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, taking a proportionate approach to the local consultation requirements set out at paragraph 3(1) of Schedule 1A of the Local Government Finance Act 1992.

42. All payments made under the Council Tax Rebate or Discretionary Fund are to be treated as local welfare provision and therefore will not be taken into account in the calculation of income related benefits. For Universal Credit, the Department of Work and Pensions will legislate to ensure payments are disregarded. DWP will write separately to councils to confirm this approach.

43. All payments made under the Council Tax Rebate or Discretionary Fund are non-taxable. Recipients do not need to inform HMRC of the amounts received and those who are self-employed do not need to report the amounts on their Self Assessment tax returns. As these payments are non-taxable they do not impact tax credits. Tax credits claimants do not need to report these payments as income to HMRC.

Monitoring and reporting requirements

44. Local authorities should maintain a record of expenditure under the Council Tax Rebate and Discretionary Fund, through all payment methods. The Department for Levelling Up, Housing and Communities will undertake a monthly DELTA collection exercise to monitor implementation progress. Councils should therefore ensure they put in place arrangements to support this data collection process. In particular, councils should ensure that they are able to monitor and report on expenditure and numbers of benefiting households (both from the Rebate Scheme and Discretionary Fund) at Parliamentary constituency level and local authority level.

New Burdens

45. The government recognises that the implementation of this policy will place an additional burden on local authorities. In accordance with the New Burdens doctrine the government will conduct an assessment of the expected reasonable additional costs associated with the implementation of the policy, working closely with local government in doing so.

Annex A –allocations

Local Authority	Discretionary Fund (£)	Non-Discretionary Fund (£)	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	1,195,200	46,264,850	48,059,850	
Leicester UA	836,250	19,652,000	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	947,050	19,875,600	20,722,650	
Nuneaton and Bedworth	247,850	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	

1. A billing authority is defined at section 1(2) of the Local Government Finance Act 1992. The disabled band reduction scheme refers to reductions provided under the Council Tax (Reductions for Disabilities) Regulations 1992. A chargeable dwelling is as defined at section 4 of the Local Government Finance Act 1992. Classes N, S, U and W are set out at article 3 of the Council Tax (Exempt Dwellings) Order 1992 (as amended by the Council Tax (Exempt Dwellings) (Amendment) Order 1993, the Council Tax (Discounts and Disregards and Exempt Dwellings) (Amendment) Order 1995 and the Council Tax (Chargeable Dwellings, Exempt Dwellings and Discount Disregards) Amendment Order 1997). A local authority is as defined at section 270 of the Local Government Act 1972 and includes any authority listed at section 138(2) of that Act. ↩
2. This is consistent with the liability provisions at section 2(2) of the Local Government Finance Act 1992. ↩

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