

# Appendix A

## **The Council Tax Reduction Scheme - Summary - 2023/24**

### **Introduction**

The London Borough of Enfield's Council Tax Reduction Scheme is based on the CTRS (Default) Scheme Regulations 2012 except where otherwise stated and the Prescribed Regulations updated and issued annually by Government.

The Scheme will be published on the Council's website with only necessary minor and consequential in-year adjustments made to reflect Government changes to the amount and treatment of welfare benefits, including Tax Credits and Universal Credit.

The definition and detail of the above Regulations can be found on the National Legislation website below.

**<http://www.legislation.gov.uk>**

**The full CTRS Scheme for 2023/24 can be found at the following link –**

**<https://new.enfield.gov.uk/services/benefits/housing-benefit-and-council-tax-support>**

The 2023/24 scheme is based on the 2022/23 scheme, but is updated for legislative amendments, income updating and administrative changes. The scheme also includes the introduction of an earned income banded scheme for households in receipt of Universal Credit.

### **Principles of the Scheme for 2023/24**

The principles of the scheme provide for a system based on -

Ensuring that those who can afford to pay make a fair contribution;

Support is provided for those in difficult circumstances;

The Scheme protects the most vulnerable.

The reduction in Council Tax Support for working age reflects the on-going reduction in Government funding for the scheme and other services.

### **Classes of Persons**

Classes of persons excluded from the Scheme are set out in the Prescribed Regulations, 2023, including those treated as not resident in Great Britain and who are subject to immigration control.

### **Uprating**

**Working Age claimants** – The uprating of applicable amounts, premiums and disregards are updated in line with the Housing Benefit Statutory Regulations 2006 as laid down by the Department of Work and Pensions in the Uprating Document for 2023-24.

**Pensionable Age claimants**– The uprating of applicable amounts, premiums and disregards are updated in line with the CTRS Prescribed Regulations, issued by the Ministry of Housing, Communities and Local Government for 2023-24.

### **Working Age Claimants**

The main changes to the Default Scheme Regulations 2012 are summarised below–

The second adult rebate (2AR) was removed in April 2013.

The higher rate non-dependant deduction is £20.50 per week for those earning above £469.00 gross income per week. All other non-dependant deductions have been increased in line with the Prescribed Regulations 2021.

Claimants in receipt of Universal Credit will be assessed in accordance with an earned income banded scheme.

The contribution towards Council Tax is 24.5% unless a claimant is in a protected group.

For excess income, the income taper of 22.50 per cent (previously 20 per cent) will be used to calculate the amount of reduction to be made.

The upper Capital threshold is £16,000.

The minimum weekly entitlement is 0.50p

Claims may be backdated for up to 12 months where good cause has been established.

CTS may be payable on two homes in cases of Domestic Violence.

A Council Tax Hardship Fund was introduced in 2013. Information regarding the fund is available at <https://new.enfield.gov.uk/services/benefits/discretionary-payments>.

### **Protected Groups.**

The following groups are exempt from the contribution towards their Council Tax.

War Widows

A Claimant or partner in receipt of Carers Allowance

A Claimant or partner in receipt of High-Rate Disability Living Allowance (Mobility and Care component) or Enhanced Personal Independence Payments (Daily Living and Mobility Component)

A Claimant or partner in receipt of the support component of Employment and Support Allowance.

Where Limited Capability for Work element, Disabled Child element and Carer element is included in Universal Credit

A Claimant or partner who are Foster Carers and who were recruited and trained by Enfield Council.

Care Leavers under 25 years old.

## **Pensioners**

The second adult rebate (2AR) is retained for those of pensionable age.

Non-dependant deductions are increased in line with the Prescribed Regulations 2022.

Backdating may be awarded for up to 12 months where good cause has been established.

The date of change for those reporting a change in their circumstances is the Monday following the date of change, regardless of the date notified.

Where Housing Benefit or Universal Credit is already in payment, a new claim for Council Tax Support is not required.

## **Appeals**

A claimant can make an appeal to the Council concerning their entitlement to a Council Tax reduction under the Scheme or the amount of reduction they are entitled to. The appeals procedure is set out in the Prescribed Regulations 2022.

An appeal must be made within one month of the decision and include the reason for the appeal and the period it applies to. Any additional evidence to support the appeal should be provided. The Council will consider the appeal and inform the customer of the outcome. Were a customer remains dissatisfied they can appeal further to the Valuation Tribunal.

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