

**FINANCE, INVESTMENT & CORPORATE SERVICES PORTFOLIO HOLDER DECISION –
30 APRIL 2020**

COUNCIL TAX – DISCRETIONARY REDUCTION IN LIABILITY POLICY

1. INTRODUCTION

- 1.1 Within the Local Government Finance Act 1992, Local Authorities can reduce the liability of council tax under a discretionary Section 13A (1) (C) decision. This discretion is to support people in hardship or in exceptional circumstances with paying their council tax.

2. BACKGROUND

- 2.1 In response to COVID-19 the Government has announced a Hardship Fund to support taxpayers and awards are to be made via Section 13A (1) (C) of the LGFA 1992. This policy includes the general principles of a Section 13A (1)(C) and incorporates the Hardship Fund payments which supports the guidance from MCHLG.

3. FINANCIAL IMPLICATION

- 3.1 There are no financial implications to the Council as any discount granted is fully funded by Central Government under Section 31 of the Local Government Act 2003.

4. ENVIRONMENTAL, CRIME & DISORDER IMPLICATIONS

- 4.1 There are no environmental, crime or disorder implications.

5. EQUALITY & DIVERSITY IMPLICATIONS

- 5.1 There are no equality and diversity implications.

6. RECOMMENDATION

- 6.1 That the Council Tax Discretionary Reduction in Liability Policy be approved.

7. PORTFOLIO HOLDER ENDORSEMENT

- 7.1 **I have agreed to the recommendation of this report.**

Sign: CLLR J D HERON

Date: 30 APRIL 2020

For Further Information Please Contact:

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Background Papers

Council Tax Discretionary Reduction in
Liability Policy

Date on which notice of this Decision given – 30 April 2020