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Report Title	Council Tax Support Fund Policy	
Cabinet Portfolio	Cllr Vicky Ashworth	Confirmation of consultation Signature 
Report Signatory	John Turnbull Strategic Director of Finance and Governance	Signature 
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Appendices	Appendix 1 – Policy Document	

1. SUMMARY

- 1.1 The government has announced a further package of support, known as the Council Tax Support Fund, to help households with rising energy bills. Waltham Forest has been provisionally allocated funding of £407,893. The Council is required to make a payment of up to £25.00 to all households in receipt of Local Council Tax Support (CTS) on 1 April 2023. The balance of the funding may be used at the Council’s discretion to provide additional assistance with Council Tax bills.
- 1.2 It is proposed that the discretionary aspect of the scheme be used to provide additional support to those households receiving a mandatory award under this scheme and those who would have received support were it not for the fact that they first received an award of (CTS) after 1 April 2023 as set out in the Policy attached at Appendix 1 and outlined below.

- 1.3 This report sets out the policy scope and qualifying criteria for the discretionary scheme and seeks approval to adopt the scheme recommended in the report.

2. RECOMMENDATION

- 2.1 That the Strategic Director of Finance and Governance agrees that the Council Tax Support Fund Policy at Appendix 1 will be adopted as the Council's Policy.

3 BACKGROUND

- 3.1 Households entitled to a mandatory award under this scheme will receive either £25.00 or, if lower, the balance of their Council Tax bill for the financial year 2023 to 2024 after Local Council Tax Support (CTS) has been applied. Entitlement is dependent upon a household being liable for Council Tax and entitled to CTS on 01 April 2023. Forecasting figures show that 10913 households will be entitled to a mandatory award of up to £25.00. The number of households receiving less than £25.00 is expected to be minimal. Mandatory expenditure is therefore expected to be £272,825.
- 3.2 The discretionary scheme is being delivered using the Council's discretionary powers under the Local Government Finance Act and will be disregarded for the purposes of calculating entitlement to means-tested welfare benefits and CTS.
- 3.3 All payments made under the discretionary scheme are non-taxable and recipients do not need to notify HMRC of amounts received.

4. PROPOSAL

- 4.1 The primary aim of the discretionary scheme is to offer support to as many households as possible that have not benefited from a payment under the mandatory scheme. It will also be used to provide further assistance to those in receipt of a mandatory award.
- 4.2 These proposals are designed to provide a measure of parity between those mandated to receive an award and those who excluded from the mandatory scheme solely because of the specific date-related restrictions. They also serve to increase the level of assistance offered to those in receipt of a mandatory award.
- 4.3 The qualifying criteria for a mandatory award are that a person is liable for Council Tax and in receipt CTS on 1 April 2023 and has an amount of Council

Tax to pay in respect of the financial year 2023-2024. A person entitled to a mandatory award will receive an award of up to £25.00

- 4.4 The qualifying criteria for a discretionary award are that;
 - 4.4.1 A person who has received a mandatory award under this scheme will receive a discretionary award of up to £12.00
 - 4.4.2 A person who is awarded CTS after 1 April 2023 and before 1 October 2023 and that award included a reduction in respect of 1 April 2023 will receive a discretionary award of no more than £37.00
 - 4.4.3 A person who is awarded CTS after 1 April 2023 and before 1 June 2023 and that award began after 1 April 2023 a reduction in respect of 1 April 2023 will receive a discretionary award of no more than £37.00
- 4.5 Awards will be limited to the amount stated above or, if lower, the Council Tax due less any CTS and, where appropriate, any mandatory award under this scheme.
- 4.6 No household will receive more than one award under this scheme unless the second award is a top-up of a mandatory award made by this Council.

5. Reason for Decision

- 5.1 Direct credits to Council Tax accounts is the only practicable way of reducing Council Tax liability – the terminology used in the formulation of the scheme and in the instructions issued to local authorities.
- 5.2 The crediting of the awards to Council Tax accounts reduces the possibility of fraud and error and ensures that relief is applied to what would otherwise be a priority debt.

6. Conclusion

- 6.1 It is recommended that the Policy is approved on the basis set out above.