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# SUPPLEMENTARY AGENDA

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## CABINET

TUESDAY, 21 JUNE 2022 AT 12PM

COUNCIL CHAMBER - THE GUILDHALL, PORTSMOUTH

Telephone enquiries to Democratic Services - Tel 023 9283 4060

Email: Democratic@portsmouthcc.gov.uk

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### Membership

Councillor Gerald Vernon-Jackson CBE (Chair)

Councillor Suzy Horton (Vice-Chair)

Councillor Chris Attwell

Councillor Kimberly Barrett

Councillor Darren Sanders

Councillor Lynne Stagg

Councillor Jason Fazackarley

Councillor Lee Hunt

Councillor Steve Pitt

Councillor Matthew Winnington

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(NB This supplementary agenda should be retained for future reference with the main agenda and minutes of this meeting).

### SUPPLEMENTARY AGENDA

- (a) **Urgent item: Council Tax Rebate (Energy Rebate) - Discretionary Fund.** (Pages 3 - 32)

In accordance with Standing Order 57, Councillor Gerald Vernon-Jackson, Leader of Portsmouth City Council has agreed for this item to be added to the agenda for this meeting as a matter of urgent business.

This item had been scheduled to be included on the agenda, but due to an oversight in the agenda compilation was omitted. The accompanying decisions cannot wait until the next scheduled Cabinet meeting as the Council is seeking to distribute financial support to Energy Bill payers that do not qualify under the main £150 scheme but are nevertheless the energy bill payer and are on low incomes. There is a government expectation that these payments will be made as soon as is practically possible and the council has already received a number of enquiries.

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# Agenda Item 16a



<b>Title of meeting:</b>	Cabinet
<b>Date of meeting:</b>	21 June 2022
<b>Subject:</b>	Council Tax Rebate (Energy Rebate) - Discretionary Fund
<b>Report by:</b>	Director of Finance & Resources
<b>Wards affected:</b>	All
<b>Key decision:</b>	No
<b>Full Council decision:</b>	No

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## 1. Purpose of report

- 1.1 The purpose of this report is to propose alternative options for a discretionary 'energy' rebate scheme, enabling the council to adopt a policy, and move forward to assist residents who are energy payers but are not eligible for support from the core 'Council Tax Rebate' scheme.

## 2. Recommendations

- 2.1 It is recommended that Option 3 and the associated Policy at Appendix 1 is approved.

## 3. Background

- 3.1 Guidance was issued from the Department for Levelling Up, Housing and Communities (DLUHC) on 23 February 2022 to support local authorities in the administration of the 'Council Tax Rebate' and the associated Discretionary Fund, previously announced in early February as part of the support package for rising energy costs.

The support package included:

- A £150.00 payment for most households in England in council tax bands A to D, which is now 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'

A decision is required to consider and approve the Discretionary Fund, which has been developed to cover those residents that are not covered by the core scheme, the Council Tax Rebate, but who will struggle to pay their energy bills.

Portsmouth has been provided with a fixed cash limited sum of £433,800 for this Discretionary Fund. Any unspent funds will be required to be returned to Government when the scheme closes.

### DLUHC Criteria

The criteria for the Discretionary Fund is for the Council to determine, but awards should typically not be made to a household that has received an award under the core scheme, however where councils consider it the best means of supporting those in financial difficulty, they can use the Discretionary Fund to offer carefully targeted 'top-ups' to the most vulnerable households in bands A - D (for example, those on means tested benefits), or to offer support exceeding £150 per household under their Discretionary Fund. The Government expects that all support from the Discretionary Fund is targeted towards those most likely to be suffering hardship as a result of the rising cost of living.

The guidance from DLUHC states:

- i. 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.
- ii. 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.
- iii. 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.
- iv. 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.

Unlike the core scheme for eligible residents of properties in bands A-D who will receive £150.00 based on occupancy on 01 April 2022, the Discretionary Fund can be more flexible in respect of the eligibility date, and there is greater flexibility regarding the award value.

Applications for discretionary funding must be submitted by the energy payer and pre-payment checks, in line with the core scheme, will be completed.

Implementation of the Discretionary Fund will be achieved later than the core scheme, providing the Council with time to agree the Discretionary Fund policy, and providing the Council's software supplier time to develop the software that is needed to support the discretionary awards.

It is anticipated that the Discretionary Fund will be launched in June 2022. All discretionary payments are required to be dispersed by the end of November 2022.

#### **4. Alternative Options**

In formulating options, consultation has taken place with the Council's Tackling Poverty Coordinator, our Revenues software supplier and ACS Consultancy who provide support to a significant number of Revenues and Benefits teams in England.

Three options are considered, all of which have advantages and disadvantages which are summarised below:

##### Option 1

- Award £150.00 to each household in bands E-H receiving local council tax support on 01 April 2022. (Estimated cost £9,300).
- Distribute the remaining funds as an additional top up award of approximately £31.00 to all households across bands A-H attracting local council tax support.

##### Advantages

- Simple to administer as there would be no application process (other than collecting bank details for non-direct debit payers),
- Discretionary funds would be distributed quickly,
- Payments would be to known low-income households.

##### Disadvantages

- No support for other low income energy payers not in receipt of local council tax support, for example where the energy payer is not the council tax payer, such as those in Houses of Multiple Occupation.
- Excludes residents moving into properties after the eligibility date of 01 April 2022.

##### Option 2

- Award £150.00 to each household in bands E-H receiving local council tax support on 1st April 2022. (Estimated cost £9,300).
- Distribute the remaining funds as an award of approx. £122 to households in Band E that do not qualify for local council tax support.

### Advantages

- Simple to administer as there would be no application process (other than collecting bank details for non-direct debit payers)
- Discretionary funds would be distributed quickly
- A slightly reduced rebate payment to band E residents, but extending the broader general exclusion to support to bands F-H

### Disadvantages

- No support for other low income energy payers not in receipt of local council tax support, for example where the energy payer is not the council tax payer, such as those in Houses of Multiple Occupation.
- Excludes residents moving into properties after the eligibility date of 01 April 2022.
- If above band D is used as a proxy for those generally less in need, it is arguable that by extending the scheme more generally to include band E, we are targeting the wrong residents.

### Option 3

Award £150.00 to each household in bands E-H receiving local council tax support on 01 April 2022. (Estimated cost £9,300).

An application window be opened for two months, during which demand can be assessed. Applications will be open to:

- Residents liable for council tax in properties banded E-H on 01 April 2022 in receipt of Pension Credit Guarantee Credit, Housing Benefit, Universal Credit, Working Tax Credit or Child Tax Credit or any other out of work benefit on 01 April 2022, where there is no eligibility to local council tax support. In this instance an application from the energy payer will be required.
- Households which are the energy payer occupying band A-D properties on 01 April 2022 that are excluded from payment under the core 'Council Tax Rebate' scheme. In this instance an application from the energy payer will be required.
- HMO households occupying band A-H properties that are excluded from payment under the core 'Core Tax Rebate' scheme. In the instance an application from the energy payer will be required.
- Recipients of local council tax support who attract funding from the core scheme, may be considered for top up support from any underspend from the

Discretionary Fund once the application window has closed. This will be at the discretion of the Council.

#### Advantages

- Targets support to low-income households.
- Discretionary funds would be distributed reasonably quickly.
- Provides a provision to apply a targeted additional top-up to known low income households.

#### Disadvantages

- Requires an application process (for some).
- Is more complex to administer.
- Due to absence of data, it is not possible to provide a financial model/forecast, however can be reviewed after the application window.
- New burdens funding is unknown and difficult to understand what the cost of administration will be for this more complex scheme.
- Excludes residents moving into properties after the eligibility date of 01 April 2022.

**Option 3 is recommended.**

### **5. Reasons for recommendations**

This recommendation is made as it provides discretion to assist all different types of low-income households, which we conclude is in the spirit of the guidance issued by DLUHC.

As it is considered that the discretionary funding is unlikely to all be distributed during the first application window, it provides flexibility to provide further targeted support, such as a top-up to local council tax support customers. Targeting additional support to low income households would also be determined as a policy intention of the Discretionary Fund.

### **6. Integrated impact assessment**

An Integrated Impact Assessment is attached at Appendix 2.

**7. Legal implications**

- 7.1 The recommended policy option is consistent with the relevant Central Government guidance published by DLUHC, and in particular paragraphs 36 to 40 (inclusive) of that guidance.
- 7.2 The legislative and operational background and framework for the administration of the Discretionary Fund is described in the Energy Rebate Policy set out in Appendix 1.
- 7.2 There are no further legal implications arising directly from the recommendation in this report.

**8. Director of Finance's comments**

- 8.1 Funding for this scheme from Central Government amounts to £433,800, any costs in excess of this will need to be met from the Council's own funding sources. The recommended Option 3, deemed to provide the most targeted support to those energy payers in greatest need but with an uncertain level of demand, has been designed to operate within application windows in order to be able to assess and better manage any potential financial pressures that may arise.

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Signed by:

**Chris Ward**  
**Director of Finance & Resources**

**Appendices:**

**Background list of documents: Section 100D of the Local Government Act 1972**

The following documents disclose facts or matters, which have been relied upon to a material extent by the author in preparing this report:

<b>Title of document</b>	<b>Location</b>
Support for energy bills - the council tax rebate 2022-23: guidance and allocations for billing authorities	<a href="https://www.gov.uk/government/publications/the-council-tax-rebate-2022-23-billing-authority-guidance">https://www.gov.uk/government/publications/the-council-tax-rebate-2022-23-billing-authority-guidance</a>

The recommendation(s) set out above were approved/ approved as amended/ deferred/ rejected by ..... on .....

.....  
Signed by:

# Appendix 1



## Energy Rebate Policy

## Version Control

<i>Version</i>	<i>Version date</i>	<i>Written / Revised by</i>	<i>Description</i>
0.1	June 2022	Matt Willis	Draft

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## Introduction

Guidance was issued from the Department for Levelling Up, Housing and Communities (DLUHC) on 23 February 2022 to support billing authorities in the administration of the 'Council Tax Rebate' and the associated Discretionary Fund, previously announced in early February as part of the support package for rising energy costs.

The support package included:

A £200.00 discount on energy bills this autumn for domestic energy customers, which will be paid back over the next 5 years.

A £150.00 payment for most households in England in council tax bands A to D, which is now 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'

Guidance from the Department for Business, Energy and Industrial Strategy (BEIS) will be setting out details on the energy bill discount in a consultation in the spring.

This policy covers the operation of the 'Council Tax Rebate', and the associated Discretionary Fund, and for the purposes of this policy, these two schemes are referred to as the 'Energy Rebate'.

## Funding

Funding will be paid to billing authorities on 30 March 2022. Allocations are based on the 2021 council tax base statistics.

Portsmouth City Council's allocation totals £12,752,700 across the two schemes:

- Council Tax Rebate: £12,318,900 (Funding for 82,126 households) - this is funded on a re-imbusement basis
- Discretionary Fund: £433,800 (Funding for at least 2,892 households) - this is a fixed cash limited sum

## Council Tax Rebate and it's eligibility

The funding provided to billing authorities is to be paid directly as one-off grant payments to households that are eligible under the terms specified in the guidance provided by DLUHC.

Council Tax Rebate grants should be distributed as soon as possible from April 2022, and all payments are required to have been made by 30 September 2022. Following this, government shall run a reconciliation process, and any over-funding to billing authorities will be required to be paid back, and any under-funding will be settled with the relevant billing authority.

The government recognises that many households will need support to deal with the rising cost of households bills in 2022-23, driven by increasing energy costs. Whilst 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.

To provide some immediate relief for these rising costs, whilst targeting those most likely to require support, the government has requested that billing authorities provide a £150.00 one-off payment to a liable council tax payer for every household that occupies a property which meets all of the following criteria on 1 April 2022

- i. The chargeable dwelling is valued in council tax bands A to D. This includes dwellings valued in band E that attract a disabled band reduction, and as a result council tax liability is the equivalent of band D;
- ii. It is someone's sole or main residence;
- iii. It is a chargeable dwelling, or attracts the following exemption classes:
  - > Class N (Dwellings only occupied by full time students)
  - > Class S (Dwellings only occupied by persons under the age of 18)
  - > Class U (Dwellings occupied by severely mentally impaired persons)
  - > Class W (Occupied Annexes)
- 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 or governmental body.

This means that a property which meets all of the above criteria, but has a nil council tax liability as a result of local council tax support **will** be eligible.

For the purposes of this scheme, 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. For more information see [Local Government Finance Act 1992 \(legislation.gov.uk\)](https://www.legislation.gov.uk/ukpga/1992/15)

Eligibility should be determined based on the position at the end of the day on 1 April 2022, therefore being consistent with the liability provisions at section 2(2) of the Local Government Finance Act 1992. For more information see [Local Government Finance Act 1992 \(legislation.gov.uk\)](https://www.legislation.gov.uk/ukpga/1992/15)

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.

Where the property band recorded on the 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, Portsmouth City Council is 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. In the event that such an official band were provided by the VOA after this scheme's closing date, the dwelling will not attract a 'Council Tax Rebate'.

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, Portsmouth City Council may consider providing support using the Discretionary Fund.

Where Portsmouth City Council has reason to believe that the information it holds about the valuation list, liable charge payer(s) or residents' circumstances in respect of 1 April 2022 is inaccurate, it will withhold the payment and take reasonable steps to determine the correct information.

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

## **Council Tax Rebate - Exclusions from eligibility**

The following exclusions exist within this scheme:

- i. Properties in Bands E to H are not eligible for the Council Tax Rebate, with the exception of Band E properties where a disabled band reduction exists, whereby the property has an alternative valuation band of D.
- ii. Where a property attracts an exemption (with the exception of classes N, S, U or W) it cannot attract a 'Council Tax Rebate'. Other occupied but exempt dwellings are not eligible for the 'Council Tax Rebate'.

Please note that 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. This support will sit outside of the 'Council Tax Rebate' provisions.

- iii. A property that has no permanent resident and is someone's second home is not eligible for the 'Council Tax Rebate'.
- iv. An unoccupied property will not be eligible for a 'Council Tax Rebate'. This includes dwellings attracting class C and class D empty property discounts, and long term empty properties where a premium is charged.

- v. The 'Council Tax Rebate' will not be paid to a local authority, or a corporate body. The definition of a corporate body will include any:
- > governmental body
  - > housing associations
  - > corporate bodies, including associations, institutions, businesses, non-profit enterprises, religious bodies and local churches.

## **Council Tax Rebate - Making Payments - Direct Debit Payers**

Where Portsmouth City Council holds live direct debit instructions for a liable council taxpayer of an eligible household, the council will make an automatic payment as early as possible in the 2022-23 financial year, provided that the council is 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 the council holds live direct debit instructions for that household, the full £150 payment should be made to the direct debit account, but the payment is for the benefit of the household as a whole.

Portsmouth City Council will exclude any direct debits from automated payments (and follow the process for non-direct debit payers) where the name on the bank details does not match a liable party.

To prevent erroneous payments and the need for clawback, automated payments will not be made until after the first direct debit council tax payment for 2022-23 has been taken on the live instruction. Direct debit instalment dates are the 1<sup>st</sup>, 7<sup>th</sup>, 15<sup>th</sup> and 22<sup>nd</sup> of the month.

In accordance with government guidance 'Council Tax Rebates' are required to be paid to eligible households by 30 September 2022.

## **Council Tax Rebate - Making Payments - Non-Direct Debit Payers**

Where Portsmouth City Council does not hold live direct debit instructions for an eligible household, or where the bank account name for a direct debit payer does not match the name of the council tax payer, Portsmouth City Council will contact the household by letter.

The letter will provide information about the 'Council Tax Rebate' scheme and invite the household to make a claim online. The letter will provide a secondary application channel by telephone for those who are digitally excluded.

As part of the application process, the household will be asked to provide their bank account details for the payments to be made to them.

The claimant will be required to confirm that they are the council tax payer (or would be in the case of Class N, S, U and W exemptions), and that they meet the eligibility conditions of this scheme, and that they are claiming on behalf of the household.

The invitation to apply will include information on how a household may contact the council if they have any doubt that it is the council making contact. This will include signposting to the council's website and a telephone line for the digitally excluded.

The application will also require the claimant to declare that they understand that the government and Portsmouth City Council will not tolerate any council tax payer falsifying their records or providing false evidence to gain access to the 'Council Tax Rebate', and that any person 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.

Once an application has been received Portsmouth City Council will undertake pre-payment checks of any payment which is not awarded to a live direct debit holder. The council is required to:

- i. Satisfy itself that the person who is applying is entitled to payment; and
- ii. Satisfy itself that that payment details provided (if applicable) belong to an entitled person and relate to the relevant address.

Portsmouth City Council is required to retain a record of all evidence provided as part of a claim for a 'Council Tax Rebate', and details of all associated pre-payment checks undertaken.

Government is making available 'Spotlight', its due diligence risking tool. 'Spotlight' will be used to assist with the pre-payment checks listed above with its bank account verification function, which allows the council 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.

Portsmouth City Council will hold a record of any instances of attempted or successful fraud whether uncovered by 'Spotlight' or by other tools or processes.

## **Council Tax Rebate - Making Payments - Non-Direct Debit Payers - The Backstop**

If, following the issue of a reminder letter, a 'non-direct debit paying' household fails to respond to the council, the council will, based on the information available make a decision to award or not award a 'Council Tax Rebate' payment.

Where the council is satisfied that the dwelling is valued in bands A to D, and is a chargeable dwelling occupied by a party that is not excluded from eligibility, a backstop process will be implemented whereby a payment of £150.00 is added to the council tax account. This, in turn, will reduce the amount of council tax payable.

Where a council tax account is credited with the £150.00 payment, it will be allocated against the oldest debt. Where there is no debt/arrears, it will create a credit in the current billing period.

Where a backstop payment is allocated to the council tax account, it will only be refunded where the council tax account is in credit.

## **Discretionary Fund and it's eligibility**

DLUHC has provided Portsmouth City Council with a fixed cash limited sum of £433,800 to provide support to other energy bill payers who are not eligible under the terms of the core 'Council Tax Rebate' scheme.

Grants from the Discretionary Fund will be distributed as soon as possible from June 2022, and all payments are required to have been made by 30 November 2022. Following this, government shall run a reconciliation process, and any over-funding to billing authorities will be required to be paid back.

Whilst payments from this scheme must be distributed by 30 November 2022, please note as a cash limited scheme, the Discretionary Fund will close early should all funding have been dispersed ahead of 30 November 2022.

Determination of awards of discretionary payments will be facilitated by an application window which will be open for two months.

Portsmouth's discretionary scheme will seek to support:

- i. Residents liable for council tax on 1<sup>st</sup> April 2022 in properties banded E-H in receipt of local council tax support on 1<sup>st</sup> April 2022. These households will be treated in the same way as the core scheme that applies to properties banded A-D.
- ii. Residents liable for council tax in properties banded E-H on 1<sup>st</sup> April 2022 in receipt of Pension Credit Guarantee Credit, Housing Benefit, Universal Credit, Working Tax Credit or Child Tax Credit or any other out of work benefit on 1<sup>st</sup> April 2022, where there is no eligibility to local council tax support. In this instance an application from the energy payer will be required.
- iii. Households which are the energy payer occupying band A-D properties on 1<sup>st</sup> April 2022 that are excluded from payment under the core 'Council Tax Rebate' scheme. In this instance an application from the energy payer will be required.
- iv. HMO households occupying band A-H properties that are excluded from payment under the core 'Core Tax Rebate' scheme. In the instance an application from the energy payer will be required.
- v. Recipients of local council tax support who attract funding from the core scheme, may be considered for top up support from any underspend from the discretionary scheme, once the application window has closed. This will be at the discretion of the council.

For any applicant who does not qualify for local council tax support, information about the household's gross income and capital may be required. Additionally applicants under the discretionary scheme will need to provide evidence that they

are the energy payer (or energy costs form part of their rent service charges), and their reasons for exclusions from the core scheme will needed to be understood.

## **Discretionary Fund - Exclusions from eligibility**

The following exclusions exist within this scheme:

- i. Properties in Bands A to D that are eligible for the 'Council Tax Rebate', including Band E properties where a disabled band reduction exists, whereby the property has an alternative valuation band of D, are excluded from the Discretionary Fund, with the exception of recipients of local council tax support who may be considered for an additional top up award from the discretionary scheme.
- ii. Properties attracting exemption class O (Armed Forces Accommodation) are not eligible for a payment from the Discretionary Fund. Please note that 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. This support will sit outside of the 'Energy Rebate' provisions.
- iii. A property that has no permanent resident and is someone's second home is not eligible for payment from the Discretionary Fund.
- iv. An unoccupied property will not be eligible for a payment from the Discretionary Fund. This includes dwellings attracting class C and class D empty property discounts, and long term empty properties where a premium is charged.
- v. Discretionary Fund Payments will not be paid to a local authority or a corporate body. The definition of a corporate body will include any:
  - > governmental body
  - > housing associations
  - > corporate bodies, including associations, institutions, businesses, non-profit enterprises, religious bodies and local churches.

## **Energy Rebate - Notice of Decisions**

All decisions will be communicated by letter or email.

The award letter will confirm that the grant is provided on the understanding that the council tax payer, or the party that would have been if class N, S, U or W did not apply, is awarded payment based on the scheme's eligibility conditions, and by accepting the payment, the recipient is confirming their eligibility. The award letter will also make clear that the payment is being provided to support all residents of the household.

Where a decision is made to reject an application for a payment, the applicant will be advised of the reason for their ineligibility against the scheme.

Award notices will include information regarding the right of appropriation.

## Energy Rebate - Appeals

DLUHC has confirmed that it is for billing authorities to determine eligibility for the 'Council Tax Rebate' with reference to government guidance and in the case of the discretionary scheme against the council's published eligibility criteria.

As such the government does not have a role in the case of disputes against decisions to pay or not an energy rebate grant.

Any disputes about council tax banding is a matter for the Valuation Office Agency (VOA), and should be progressed through their usual process for reviews, proposals and appeals. For more information about this process go to <https://www.gov.uk/council-tax-bands>. For those unable to use the online service, the VOA can be contacted by telephone or email. Their contact details are:

Valuation Office Agency  
[ctonline@voa.gov.uk](mailto:ctonline@voa.gov.uk)  
Telephone (England): 03000 501 501  
Monday to Friday, 9am to 4:30pm

Whilst there is no formal right of appeal against award decisions, Portsmouth City Council will look at award decisions again, where additional information is provided or where an error in the original decision is identified. If following this review, a resident remains dissatisfied with the outcome, they may consider following the council's complaints process. More information about Portsmouth City Council's complaints process can be found at [Complaints - Portsmouth City Council](#)

Any associated dispute between household residents, or between tenants and their landlord is a matter for those parties, and not a matter for Portsmouth City Council.

## Energy Rebate - Fraud and Error

The Government and Portsmouth City Council will not tolerate any council tax payer or other persons falsifying their records or providing false evidence to gain access to a 'Council Tax Rebate' or a grant from the Discretionary Fund. A person who provides false information or makes false representation in order to gain support from these schemes may be guilty of fraud under the Fraud Act 2006.

## Recovery of amounts incorrectly paid

If it is established that a payment has been made incorrectly due to error, incorrect information provided to the council or misrepresentation, the Council shall seek to recover the amount in full.

## Energy Rebate - Communication

Billing Authorities are required to ensure that households are provided with clear and timely information about the 'Council Tax Rebate'.

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 the council tax demand notices 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”.

Additionally the government provided 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 to D. This pamphlet has been included with all 'A to D' annual bills for the period 1 April 2022 to 31 March 2023, and a copy can be found in Appendix A.

## **Impact of payments on benefits and local council tax support**

All payments made under the Council Tax Rebate or the 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.

From 1 April 2022 all local council tax support schemes are also required to disregard payments under the 'Council Tax Rebate' or the Discretionary Fund in determining a person's eligibility for local council tax support and the amount of any associated local council tax support award. This approach is underpinned by the Council Tax (Demand Notices and Reduction Schemes) (England) (Amendment) Regulations 2022 which came into force on 12 February 2022.

## **Tax**

All payments made under the 'Council Tax Rebate' or Discretionary Fund are non-taxable. Recipients do not need to inform Her Majesty's Revenues and Customs (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**

Billing authorities are required to maintain a record of expenditure under the 'Council Tax Rebate' and Discretionary Fund, through all payment methods. DLUHC will undertake a monthly DELTA collection exercise to monitor implementation progress.

Councils are therefore required to 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 'Council Tax Rebate' scheme and Discretionary Fund) at Parliamentary constituency level and local authority level.

## **Data Protection**

All information and data provided by applicants will be dealt with in accordance with the Council's data protection policy and privacy notices which are available on the Council's website.

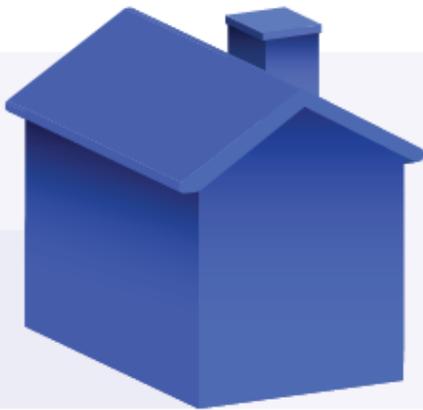
## **Scheme of Delegation**

The council has approved this scheme, and the Director of Finance and Resources is authorised to make technical policy amendments to ensure the scheme continues to meet the criteria set by the government and Portsmouth City Council.

## Appendices - Appendix A - Government Pamphlet



# £150 GOVERNMENT COUNCIL TAX REBATE



If you live in a property in council tax bands A to D, you are likely to receive a £150 council tax rebate from the Government to help with the cost of living.

As countries around the world come out of Covid-19 lockdowns, surging demand for energy has meant energy prices have increased. Over the past year, the price of gas alone has quadrupled.

Whilst the problem is global, the effect is being felt by millions of households here in the UK.

The Government has listened to these concerns and it has acted.

Recently, the Government announced that around 20 million households in England in council tax bands A-D will get a £150 rebate from April.

**The rebate will not need to be repaid.**

## WHO'S ELIGIBLE?

Households in council tax bands A-D will receive the £150 council tax rebate.

This means 4 out of 5 households in England will benefit, including around 95% of rented properties. However, second homes or empty properties will not benefit. If you are unsure of your council tax band, check your council tax band via your printed council tax bill or at: <https://www.gov.uk/council-tax-bands> or contact your local council.

### What if my household isn't eligible?

- Councils will receive an extra £144 million to provide support to vulnerable households who may not qualify for the £150 council tax rebate.
- This includes people on low incomes in council tax bands E-H.
- Your council will provide more detail on how this will operate in your area.

### How will my household get its £150?

- Your council will confirm how the rebate will be paid in your area.
- For people who pay council tax by direct debit, in most cases, the rebate will go directly into bank accounts. If you don't already pay by direct debit, you might want to sign up. This will make sure the rebate is paid to you quickly.
- For those who do not pay council tax via direct debit, your council will confirm how the rebate will be paid to you. Please make sure that communication is from your local council before providing payment details.
- The rebate will not need to be repaid.

### What else is on offer to support households with their energy bills?

- We are helping to spread the cost of the recent jump in energy prices over several years. £200 of this year's energy bill will be taken off from October and spread equally over the next 5 years instead, easing the burden on family budgets. This is not a debt, no interest is charged and no credit ratings are affected.
- The Warm Home Discount will be expanded, so nearly 3 million low-income households will benefit from a £150 discount.

Scan the QR code with your smart mobile device to check your council tax band.



# Integrated Impact Assessment (IIA)

Integrated impact assessment (IIA) form December 2019

[www.portsmouth.gov.uk](http://www.portsmouth.gov.uk)

The integrated impact assessment is a quick and easy screening process. It should:

- identify those policies, projects, services, functions or strategies that could impact positively or negatively on the following areas:
  - Communities and safety
  - Regeneration and culture
  - Environment and public space
  - Equality & - Diversity - This can be found in Section A5

**Directorate:**

Finance & Resources

**Service, function:**

Revenues & Benefits

**Title of policy, service, function, project or strategy (new or old) :**

New - Energy Rebate - Discretionary Fund

**Type of policy, service, function, project or strategy:**

- Existing
- New / proposed
- Changed

**What is the aim of your policy, service, function, project or strategy?**

The council has been provided with funding to provide support to energy bill payers who are not eligible under the terms of the core Energy Rebate scheme (the 'Council Tax' Rebate), and/or to top up awards of Council Tax Rebate. The aim of this policy is to support those suffering financial hardship as a result of the rising cost of living.

Has any consultation been undertaken for this proposal? What were the outcomes of the consultations? Has anything changed because of the consultation? Did this inform your proposal?

This is a discretionary scheme funded by DLUHC, and whilst subject to local determination, is to be delivered in accordance with parameters defined by government. No public consultation has been completed.

**A - Communities and safety**

Yes

No

Is your policy/proposal relevant to the following questions?

**A1-Crime** - Will it make our city safer?



In thinking about this question:

- How will it reduce crime, disorder, ASB and the fear of crime?
- How will it prevent the misuse of drugs, alcohol and other substances?
- How will it protect and support young people at risk of harm?
- How will it discourage re-offending?

If you want more information contact [Lisa.Wills@portsmouthcc.gov.uk](mailto:Lisa.Wills@portsmouthcc.gov.uk) or go to:

<https://www.portsmouth.gov.uk/ext/documents-external/cou-spp-plan-2018-20.pdf>

Please expand on the impact your policy/proposal will have, and how you propose to mitigate any negative impacts?

N/A

How will you measure/check the impact of your proposal?

N/A

**A - Communities and safety**

Yes

No

Is your policy/proposal relevant to the following questions?

**A2-Housing** - Will it provide good quality homes?



In thinking about this question:

- How will it increase good quality affordable housing, including social housing?
- How will it reduce the number of poor quality homes and accommodation?
- How will it produce well-insulated and sustainable buildings?
- How will it provide a mix of housing for different groups and needs?

If you want more information contact [Daniel.Young@portsmouthcc.gov.uk](mailto:Daniel.Young@portsmouthcc.gov.uk) or go to:

<https://www.portsmouth.gov.uk/ext/documents-external/psh-providing-affordable-housing-in-portsmouth-april-19.pdf>

Please expand on the impact your policy/proposal will have, and how you propose to mitigate any negative impacts?

N/A

How are you going to measure/check the impact of your proposal?

N/A

**A - Communities and safety**

**Yes**

**No**

Is your policy/proposal relevant to the following questions?

**A3-Health** - Will this help promote healthy, safe and independent living?

In thinking about this question:

- How will it improve physical and mental health?
- How will it improve quality of life?
- How will it encourage healthy lifestyle choices?
- How will it create healthy places? (Including workplaces)

If you want more information contact [Dominique.Letouze@portsmouthcc.gov.uk](mailto:Dominique.Letouze@portsmouthcc.gov.uk) or go to:

<https://www.portsmouth.gov.uk/ext/documents-external/cons-114.86-health-and-wellbeing-strategy-proof-2.pdf>

Please expand on the impact your policy/proposal will have, and how you propose to mitigate any negative impacts?

N/A

How are you going to measure/check the impact of your proposal?

N/A

**A - Communities and safety**

**Yes**

**No**

Is your policy/proposal relevant to the following questions?

**A4-Income deprivation and poverty**-Will it consider income deprivation and reduce poverty?

In thinking about this question:

- How will it support those vulnerable to falling into poverty; e.g., single working age adults and lone parent households?
- How will it consider low-income communities, households and individuals?
- How will it support those unable to work?
- How will it support those with no educational qualifications?

If you want more information contact [Mark.Sage@portsmouthcc.gov.uk](mailto:Mark.Sage@portsmouthcc.gov.uk) or go to:

<https://www.portsmouth.gov.uk/ext/documents-external/cou-homelessness-strategy-2018-to-2023.pdf>

<https://www.portsmouth.gov.uk/ext/health-and-care/health/joint-strategic-needs-assessment>

Please expand on the impact your policy/proposal will have, and how you propose to mitigate any negative impacts?

In accordance with the policy intention from DLUHC, the policy will provide a one-off discretionary support payment to domestic energy payers, who are not eligible for support from the Council Tax Rebate scheme. In addition, consideration may be given to provide a further top up payment to those who do receive the Council Tax Rebate but are in financial hardship

How are you going to measure/check the impact of your proposal?  
Whilst the policy is local, it is structured within parameters defined by DLUHC. The relatively low level of support is only likely to make a short term impact, as part of the package of support provided by government. The number and value of awards will be monitored, and routinely reported via DLUHC.

**A - Communities and safety**

**Yes**

**No**

Is your policy/proposal relevant to the following questions?

**A5-Equality & diversity** - Will it have any positive/negative impacts on the protected characteristics?



In thinking about this question:

- How will it impact on the protected characteristics-Positive or negative impact (Protected characteristics under the Equality Act 2010, Age, disability, race/ethnicity, Sexual orientation, gender reassignment, sex, religion or belief, pregnancy and maternity, marriage and civil partnership,socio-economic)
- What mitigation has been put in place to lessen any impacts or barriers removed?
- How will it help promote equality for a specific protected characteristic?

If you want more information contact [gina.perryman@portsmouthcc.gov.uk](mailto:gina.perryman@portsmouthcc.gov.uk) or go to:

<https://www.portsmouth.gov.uk/ext/documents-external/cmu-equality-strategy-2019-22-final.pdf>

Please expand on the impact your policy/proposal will have, and how you propose to mitigate any negative impacts?

N/A

How are you going to measure/check the impact of your proposal?

N/A

**B - Environment and climate change**

**Yes**

**No**

Is your policy/proposal relevant to the following questions?

**B1-Carbon emissions** - Will it reduce carbon emissions?

In thinking about this question:

- How will it reduce greenhouse gas emissions?
- How will it provide renewable sources of energy?
- How will it reduce the need for motorised vehicle travel?
- How will it encourage and support residents to reduce carbon emissions?

If you want more information contact [Tristan.thorn@portsmouthcc.gov.uk](mailto:Tristan.thorn@portsmouthcc.gov.uk) or go to:

<https://www.portsmouth.gov.uk/ext/documents-external/cmu-sustainability-strategy.pdf>

Please expand on the impact your policy/proposal will have, and how you propose to mitigate any negative impacts?

N/A

How are you going to measure/check the impact of your proposal?

N/A

**B - Environment and climate change**

**Yes**

**No**

Is your policy/proposal relevant to the following questions?

**B2-Energy use** - Will it reduce energy use?

In thinking about this question:

- How will it reduce water consumption?
- How will it reduce electricity consumption?
- How will it reduce gas consumption?
- How will it reduce the production of waste?

If you want more information contact [Triston.thorn@portsmouthcc.gov.uk](mailto:Triston.thorn@portsmouthcc.gov.uk) or go to:

<https://www.portsmouth.gov.uk/ext/documents-external/pln-portsmouth-plan-post-adoption.pdf>

<https://democracy.portsmouth.gov.uk/documents/s24685/Home%20Energy%20Appendix%201%20-%20Energy%20and%20water%20at%20home%20-%20Strategy%202019-25.pdf>

Please expand on the impact your policy/proposal will have, and how you propose to mitigate any negative impacts?

N/A

How are you going to measure/check the impact of your proposal?

N/A

**B - Environment and climate change**

Yes

No

Is your policy/proposal relevant to the following questions?

**B3 - Climate change mitigation and flooding**-Will it proactively mitigate against a changing climate and flooding?

In thinking about this question:

- How will it minimise flood risk from both coastal and surface flooding in the future?
- How will it protect properties and buildings from flooding?
- How will it make local people aware of the risk from flooding?
- How will it mitigate for future changes in temperature and extreme weather events?

If you want more information contact [Tristan.thorn@portsmouthcc.gov.uk](mailto:Tristan.thorn@portsmouthcc.gov.uk) or go to:

<https://www.portsmouth.gov.uk/ext/documents-external/env-surface-water-management-plan-2019.pdf>

<https://www.portsmouth.gov.uk/ext/documents-external/cou-flood-risk-management-plan.pdf>

Please expand on the impact your policy/proposal will have, and how you propose to mitigate any negative impacts?

N/A

How are you going to measure/check the impact of your proposal?

N/A

**B - Environment and climate change**

Yes

No

Is your policy/proposal relevant to the following questions?

**B4-Natural environment**-Will it ensure public spaces are greener, more sustainable and well-maintained?

In thinking about this question:

- How will it encourage biodiversity and protect habitats?
- How will it preserve natural sites?
- How will it conserve and enhance natural species?

If you want more information contact [Daniel.Young@portsmouthcc.gov.uk](mailto:Daniel.Young@portsmouthcc.gov.uk) or go to:

<https://www.portsmouth.gov.uk/ext/documents-external/pln-solent-recreation-mitigation-strategy-dec-17.pdf>

<https://www.portsmouth.gov.uk/ext/documents-external/pln-portsmouth-plan-post-adoption.pdf>

Please expand on the impact your policy/proposal will have, and how you propose to mitigate any negative impacts?

N/A

How are you going to measure/check the impact of your proposal?

N/A

**B - Environment and climate change**

Yes

No

Is your policy/proposal relevant to the following questions?

**B5-Air quality** - Will it improve air quality?

In thinking about this question:

- How will it reduce motor vehicle traffic congestion?
- How will it reduce emissions of key pollutants?
- How will it discourage the idling of motor vehicles?
- How will it reduce reliance on private car use?

If you want more information contact [Hayley.Trower@portsmouthcc.gov.uk](mailto:Hayley.Trower@portsmouthcc.gov.uk) or go to:

<https://www.portsmouth.gov.uk/ext/documents-external/env-aq-air-quality-plan-outline-business-case.pdf>

Please expand on the impact your policy/proposal will have, and how you propose to mitigate any negative impacts?

N/A

How are you going to measure/check the impact of your proposal?

**B - Environment and climate change**

Yes

No

Is your policy/proposal relevant to the following questions?

**B6-Transport** - Will it improve road safety and transport for the whole community?

In thinking about this question:

- How will it prioritise pedestrians, cyclists and public transport users over users of private vehicles?
- How will it allocate street space to ensure children and older people can walk and cycle safely in the area?
- How will it increase the proportion of journeys made using sustainable and active transport?
- How will it reduce the risk of traffic collisions, and near misses, with pedestrians and cyclists?

If you want more information contact [Pam.Turton@portsmouthcc.gov.uk](mailto:Pam.Turton@portsmouthcc.gov.uk) or go to:

<https://www.portsmouth.gov.uk/ext/travel/local-transport-plan-3>

Please expand on the impact your policy/proposal will have, and how you propose to mitigate any negative impacts?

N/A

How are you going to measure/check the impact of your proposal?

N/A

Is your policy/proposal relevant to the following questions?

**B7-Waste management** - Will it increase recycling and reduce the production of waste?



In thinking about this question:

- How will it reduce household waste and consumption?
- How will it increase recycling?
- How will it reduce industrial and construction waste?

If you want more information contact [Steven.Russell@portsmouthcc.gov.uk](mailto:Steven.Russell@portsmouthcc.gov.uk) or go to:

<https://documents.hants.gov.uk/mineralsandwaste/HampshireMineralsWastePlanADOPTED.pdf>

Please expand on the impact your policy/proposal will have, and how you propose to mitigate any negative impacts?

N/A

How are you going to measure/check the impact of your proposal?  
N/A

**C - Regeneration of our city**

Yes

No

Is your policy/proposal relevant to the following questions?

**C1-Culture and heritage** - Will it promote, protect and enhance our culture and heritage?



In thinking about this question:

- How will it protect areas of cultural value?
- How will it protect listed buildings?
- How will it encourage events and attractions?
- How will it make Portsmouth a city people want to live in?

If you want more information contact [Claire.Looney@portsmouthcc.gov.uk](mailto:Claire.Looney@portsmouthcc.gov.uk) or go to:

<https://www.portsmouth.gov.uk/ext/documents-external/pln-portsmouth-plan-post-adoption.pdf>

Please expand on the impact your policy/proposal will have, and how you propose to mitigate any negative impacts?

N/A

How are you going to measure/check the impact of your proposal?

N/A

**C - Regeneration of our city**

Yes

No

Is your policy/proposal relevant to the following questions?

**C2-Employment and opportunities** - Will it promote the development of a skilled workforce?



In thinking about this question:

- How will it improve qualifications and skills for local people?
- How will it reduce unemployment?
- How will it create high quality jobs?
- How will it improve earnings?

If you want more information contact [Mark.Pembleton@portsmouthcc.gov.uk](mailto:Mark.Pembleton@portsmouthcc.gov.uk) or go to:

<https://www.portsmouth.gov.uk/ext/documents-external/cou-regeneration-strategy.pdf>

Please expand on the impact your policy/proposal will have, and how you propose to mitigate any negative impacts?

N/A

How are you going to measure/check the impact of your proposal?

N/A

Is your policy/proposal relevant to the following questions?

**C3 - Economy** - Will it encourage businesses to invest in the city, support sustainable growth and regeneration?

In thinking about this question:

- How will it encourage the development of key industries?
- How will it improve the local economy?
- How will it create valuable employment opportunities for local people?
- How will it promote employment and growth in the city?

If you want more information contact [Mark.Pembleton@portsmouthcc.gov.uk](mailto:Mark.Pembleton@portsmouthcc.gov.uk) or go to:

<https://www.portsmouth.gov.uk/ext/documents-external/cou-regeneration-strategy.pdf>

Please expand on the impact your policy/proposal will have, and how you propose to mitigate any negative impacts?

N/A

How are you going to measure/check the impact of your proposal?  
N/A

**Q8 - Who was involved in the Integrated impact assessment?**

Revenues and Benefits Manager

**This IIA has been approved by:** Chris Ward, Director of Finance and Resources

**Contact number:** 023 9283 1342

**Date:** 13-June-2022