

BATH AND NORTH EAST SOMERSET COUNCIL

Covid – 19 Hardship relief

Introduction

The Local Government Finance Act 1992 “The Act”, contains provisions whereby the council tax which a person is liable to pay may be reduced by such amount as required by the Authority’s Council Tax Reduction Scheme “Council Tax Support”, under Section 13A (1) (a) and may be reduced to such further extent as the Authority thinks fit under Section 13A (1) (c).

Any use of this additional discretionary power would normally have to be funded in full by the local authority, however since the outbreak of Covid-19 in the United Kingdom the Government has made available additional funding in order to provide for further reductions in the amount of council tax which residents have to pay and other localised welfare services to help to mitigate some of the financial problems caused by the outbreak.

This Policy gives guidance to officers who will administer the scheme which will be known as Covid-19 Hardship relief.

THE FOLLOWING RULES MUST BE READ IN CONJUNCTION WITH MHCLG GUIDANCE.

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/874867/COVID-19_Council_Tax_Hardship_Fund_Guidance.pdf

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/879764/32020 - Council Tax information letter - 16 April 2020 .pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/879764/32020_-_Council_Tax_information_letter_-_16_April_2020_.pdf)

Eligibility criteria

- The applicant must have claimed and been entitled to Council Tax Support in the financial year 2020/21 and
- The applicant must have had at least one day of their entitlement to Council Tax Support calculated as if they were of working age in 2020/21. For the purposes of this policy a person fulfils this condition if he or she is on any day in the financial year 2020/21 a “person who is not a pensioner” for the purposes of regulation 3 of SI 2885/2012;

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Amount of award

The amount of the reduction shall be the lower amount of the applicant's residual liability following the application of any council tax support or £150.00. Where the residual liability changes during the 2020/21 financial year the amount of Covid-19 Hardship relief will be revised up or down accordingly but shall not be increased beyond £150.00.

The reduction shall be applied when the applicant first becomes entitled to working age Council Tax Support in 2020/21 and shall be applied against the applicant's remaining liability for 2020/21 after the application of any relevant discounts, exemptions and Council Tax Support.

Where individuals are jointly and severally liable for council tax, and any of the individuals are entitled to working age Council Tax Support the reduction will be applied to the liability for the whole property (regardless of whether one or all of the liable parties are entitled to Council Tax Support), from the earliest date of entitlement for any of the liable parties.

Retrospective termination of Council Tax Support

If the authority decides to apply a reduction and the applicant's entitlement to Council Tax Support is retrospectively terminated in full because they do not have any entitlement to that support, any entitlement to Covid-19 Hardship relief will also be removed.

Applications for Relief

The claimant does not need to make a formal application for this relief, and it will be granted providing they fulfil the conditions of eligibility.