



We are giving Local Council Tax Support recipients a discount of up to £50 in 2023-24.

Contents

1. Introduction.....	1
2. Initial Scheme Criteria and Award.....	1

1. Introduction

- 1.1 On 23 December 2022, the Government announced the Council Tax Support Fund. This allows councils to top up Local Council Tax Support for those not in receipt of 100% reductions. Find out more at <https://www.gov.uk/government/publications/council-tax-support-fund-guidance/council-tax-support-fund-guidance>
- 1.2 Each council must adopt a local scheme under the discretionary powers set out in section 13A(1)(c) of the Local Government Finance Act 1992.
- 1.3 The government has given Guildford Borough Council £104,602.
- 1.4 We initially made awards of up to £25.00, however due to the number of households already in receipt of 100% reductions we have reviewed the scheme to increase funding to up to £50.00.

2. Scheme Criteria and Award

- 2.1 The taxpayer must be in receipt of Local Council Tax Support for the financial year 2023-24.
- 2.2 They must have a balance to pay for 2023-24 after any other reductions.
- 2.3 No application is necessary. We will add a discretionary discount of up to £50 to eligible taxpayers Council Tax accounts. Where the balance is less than £50, we will reduce the bill to zero. The reduction will show on the bill as “Council Tax Support Fund”.
- 2.4 Where we have awarded more support a revised bill will be issued.