



**NORWICH**  
City Council

**Norwich City Council  
Council Tax Support Fund  
(CTSF)  
April 2023**

V1.0 – February 2023

## Introduction

- The Government has awarded local authorities (LAs) funding for the 2023/24 financial year to support the most vulnerable households in England. This funding will allow LAs to deliver additional support to the 3.8 million households already receiving Council Tax Reduction (CTR), whilst also providing councils with the resources and flexibility to determine local approaches to support other vulnerable households in their area.
- Norwich City Council (the council) will receive a total of £347,698 in funding.

## Main scheme discretionary award

- The Government recognises that council tax increases may mean some individuals struggle to meet their council tax payments. This funding is to support further reductions in the council tax liability of individuals receiving CTR with an outstanding council tax liability of up to £25.
- In accordance with Government guidelines, a minimum reduction in council tax liability of up to £25 will be awarded to all council taxpayers in receipt of CTR, where there is an outstanding liability, for 2023/24 financial year
- Where a taxpayer's liability for 2023/24, following the application of CTR, is less than £25, their liability will be reduced to zero.
- The council will identify all customers eligible for this support and will automatically award the discount to the council tax account without the need for an application form.

## Eligibility

The council will:

- award support to households in receipt of CTR on 1<sup>st</sup> April 2023 for the 2023/24 financial year
- award support to households whose entitlement to CTR is backdated to 1/4/2023 or earlier
- award up to £125 in total per account regardless of the number of liable parties receiving CTR

The council will not:

- award support to households in receipt of CTR for the 2023/24 financial year, where there is no outstanding liability to pay
- award support to residents not in occupation as at 1/4/2023
- award support to households that are not entitled to CTR on 1/4/2023
- put a council tax account into credit as a result of awarding the support

## **Additional Discretionary award**

- The Government funding gives provision for further discretionary support to be awarded, to help our most vulnerable customers
- Additional awards up to a maximum of £100 will also be made automatically to those accounts that have a remaining liability after the mandatory £25 has been awarded, no application will be required.
- Any discretionary award granted will not result in a council tax account being put into credit
- The award of the additional discretionary element of this scheme is at the discretion of the council

## **Recovery of award**

- The council will adjust council tax accounts where there is no longer a liability or where there is no eligibility to CTR on 1<sup>st</sup> April 2023

## **The right to seek a review**

- There is no right of appeal against a decision of the council to award, or not to award discretionary support. The route of judicial review is available; and a complaint may be made to the Local Government and Social Care Ombudsman if there is an allegation of maladministration
- Awards will be subject to sufficient funding being available and the scheme may close earlier if the fund is fully committed

## **The right to review the policy**

- The fund will be reviewed throughout the 2023/24 financial year. Any changes to the policy will be published on the council's website.