



# COUNCIL TAX

## DISCRETIONARY RELIEF POLICY

SECTION 13(A)

LOCAL GOVERNMENT FINANCE ACT  
1992

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*This is a live document effective from the issue date. It supersedes any previous version of this document, which are now withdrawn.*

*This policy will be reviewed, as a minimum, on an annual basis. However, consideration should be given to reviewing the policy should there be any changes in legislation or guidance. The policy/procedure owner will ensure the document is reviewed as stated.*

# POLICY IN RESPECT OF SECTION 13A OF THE LOCAL GOVERNMENT FINANCE ACT 1992

## Discretionary Council Tax Relief

### 1. Background

- 1.1 Section 13A of the Local Government Finance Act 1992 allows the Council to reduce the amount of Council Tax payable. It can be considered for individual cases, or the Council may determine classes of case in which liability is eligible for reduction.
- 1.2 All Section 13A awards are funded by Council Tax payers of the Borough.
- 1.3 Section 13A relief is discretionary; an applicant does not have a statutory right to a reduction.
- 1.4 Council Tax Support is considered under Section 13A(1)(a) and (2) of the Act.
- 1.5 Alternative discretionary reductions, care leavers discretionary reductions and hardship scheme reductions are considered under Section 13A(1)(c) of the Act.
- 1.6 Each type of discount is detailed in this Policy.

### 2. Types of Section 13A Discretionary Reduction

- 2.1 Section 13A(1)(a) and (2) of the Local Government Finance Act 1992 requires the Council to have a Council Tax Support Scheme.
- 2.2 The purpose of the Council Tax Support Scheme is to provide means tested financial support to residents on a low income to meet Council Tax liabilities. Tameside's Council Tax Support Scheme, and the application form, can be found at <https://www.tameside.gov.uk/ctax/counciltaxsupport>
- 2.3 Section 13A(1)(c) allows the Council to consider reducing the Council Tax payable for individuals or classes, even if they have already had a reduction under Section 13A(1)(a) the Council Tax Support Scheme.

## 3. How to claim a Discretionary Reduction

- 3.1 The application for a Section 13A discretionary reduction should be submitted as follows:
  - The application must be made by the person liable to pay Council Tax or by someone authorised to act on their behalf.
  - Applications for Section 13A reductions can be made using the online form [Discretionary Hardship Fund Application - Tameside MBC Forms](#) or in writing under the title of Discretionary Discount Application to: Council Tax Service, PO Box 304, Ashton-under-Lyne, Tameside OL6 0GA.
  - The Council may request any reasonable evidence in support of an application.
  - Separate claims must be made in respect of different dwellings and/or council tax accounts.
- 3.2 Each application shall include the following information:
  - The level of discount being requested (i.e. is this for the full year's council tax or part of it);
  - The reason for the request;
  - Period of time the discount is to cover;
  - Steps that have been taken to meet or mitigate the council tax liability;
  - Individual needs and circumstances;
  - Reasonable supporting evidence to substantiate the request. This may include, but is not limited to:
    - income & expenditure statements;
    - any sources of credit such as cash cards, credit cards, store cards, cheque cards, cheque accounts, overdraft facilities, loan arrangements;
    - any help which is likely to be available to the applicant from other sources;
    - any other documentation available to support the application

## 4. Discretionary Relief Considerations

- 4.1 Each application will be considered on its individual merits. However some or all of the following criteria should be met for each case:
- There must be evidence of financial hardship or personal circumstances that justifies a reduction in council tax liability. Where an application is made in respect of financial hardship, evidence of all income and expenditure will be required to enable a full assessment to be undertaken.
  - The charge payer must satisfy the Council that all reasonable steps have been taken to resolve their situation prior to application.
  - All other eligible discounts / reliefs / benefits have been awarded.
  - The charge payer does not have access to other assets that could be used to pay council tax.
  - The situation and reason for the application must be outside of the charge payer's control.
  - The amount outstanding must not be the result of wilful refusal to pay or culpable neglect.
- 4.2 The power to reduce under this section will be considered taking account of all circumstances and any reduction will take into consideration the public purse as Tameside's council tax payers fund Section 13 (A) discounts.
- 4.3 Where a reduction relates to a Central Government Scheme, the features of that scheme will be as defined by Central Government or, where local discretion is allowed, as defined by the Council for that specific purpose. All decisions are made at the absolute discretion of the Council.

## 5. Classes of Reduction

- 5.1 There are currently 3 classes of reduction under Tameside's scheme which attract a discretionary payment, as follows:
- Care Leavers
  - The Council Tax Support Scheme Hardship payments
  - Central Government Schemes
- 5.2 By the introduction of these schemes Tameside Council has recognised that it must be able to respond flexibly to the needs of taxpayers within the borough to support strong and sustainable local communities.

### Care Leavers Discount

- 5.3 A local discretionary discount was approved by the Councils Executive Cabinet in November 2018 to support Care Leavers up to the age of 25 years of age.
- 5.4 Corporate parenting is a statutory function whereby children and young people are looked after by local authorities rather than their own parents for a variety of reasons.
- 5.5 The children and young people who are 'looked after' by local authorities are considered to be a vulnerable group within society.
- 5.6 Managing a budget can be very challenging for most people on low incomes and particularly financially vulnerable young people as they transition into adulthood and adjust to living by themselves.
- 5.7 A local authority continues to have responsibility for a Care Leaver up to the age of 25 years old.
- 5.8 Further information and application form regarding the discretionary discount decision for Care Leavers can be found at: [Council Tax - Care Leavers Discount Application \(tameside.gov.uk\)](https://www.tameside.gov.uk/council-tax/care-leavers-discount-application)

### The Council Tax Support Scheme Hardship Payments

- 5.9 In accordance with 13A(1)(c) of the Local Government Finance Act 1992 as amended in 2012, the Council Tax Support Hardship Fund is an additional payment which has the effect of reducing council tax liability for the liable person.
- 5.10 Hardship payments are generally paid to people experiencing a short term exceptional finance problem as set out below, so applicants must not rely on a payment being made.
- 5.11 Each request will be considered independently, and no single factor will determine if an award is to be made.
- 5.12 The following will be considered when making a decision, however the list is not exhaustive:
- Applicant is leaving an institution such as leaving care, prison, young offenders institute, hospital, care home, temporary supported housing or hostel
  - Avoidance of going into care
  - Terminal or chronic illness, disability including mental health illness
  - Experiencing or moving due to domestic abuse
  - Homelessness or living in temporary housing such as 'sofa surfing'

- Substance or alcohol abuse
- Lone parent and / or pregnant
- Housing circumstances and rented properties
- Other people living with the applicant
- Sanction placed by the DWP
- Significant debt and ineligible for debt relief order or bankruptcy
- Repayment of monies as a result of fraud
- It is reasonable that applicants may be able to manage money better with budgeting advice and support

### Central Government Schemes

- 5.13 From time to time Central Government may introduce a specific scheme in response to an event such as a natural disaster (e.g. flooding).
- 5.14 Where such schemes are introduced, funding is normally fully met by Central Government without impact on the local Council Taxpayers.
- 5.15 Any such schemes that are introduced will be administered in accordance with any instructions and guidance set out by Central Government.

## 6. Amount of relief

- 6.1 The Council will decide how much to award based on the applicant's circumstances and in relation to the schemes in operation as set out in this policy.
- 6.2 Any relief to be awarded is entirely at the Council's discretion.
- 6.3 Where a scheme relates to a Central Government Scheme, the award of any discount will be as set out by Central Government or, where local discretion is allowed, as defined by the Council for that specific instance.
- 6.4 The maximum paid would be no more than the amount of Council Tax outstanding after all other eligible discounts / reliefs / benefits have been awarded.
- 6.5 Usually such payments are a 'one off' payment and will not be repeated.
- 6.6 Any Discretionary Payment award granted will be made by crediting the award value to the Council Tax account to which it applies reducing the amount of council tax outstanding.
- 6.7 Applicants will not receive cash or any other type of payment or refund.

## 7. Decision Notice and Appeals

- 7.1 The Council will notify the applicant in writing of the outcome of their request.
- 7.2 Where the request for a discretionary discount award is unsuccessful, or not met in full, the Council will explain the reasons why the decision was made.
- 7.3 A written explanation of the decision will be provided by the Council within one calendar month of the request by the applicant
- 7.3 If an application is refused, the applicant may submit a written request for an explanation or review, which must be submitted within one calendar month of the date of notification of the decision.
- 7.4 Applications should be titled 'Section 13A Review' and be sent to Council Tax Service, PO Box 304, Ashton-under-Lyne, Tameside. OL6 0GA or email [counciltax@tameside.gov.uk](mailto:counciltax@tameside.gov.uk)
- 7.5 The Council will then consider whether the customer has provided any additional information against the required criteria that will justify a change to the decision.
- 7.6 Where the Council decides that the original decision should not be revised, written reasons will be provided to the applicant within one month of the review request.
- 7.7 Under Section 16 of the Local Government Finance Act 1992, if the applicant remains dissatisfied with the outcome of their claim, an appeal may be made to the independent Valuation Tribunal. Further details on this process will be notified with the outcome of any review mentioned above.

## 8. Overpayments and Fraud

- 8.1 If the Council becomes aware that the information contained in an application for a Section 13A discount award was incorrect, deliberately misleading or that relevant information was not declared, either intentionally or otherwise, the Council will seek to recover the value of any award made as a result of that application.
- 8.2 The award will be removed from the relevant council tax account and any resulting balance will be subject to the normal methods of collection and recovery which may incur additional costs.

- 8.3 The Council is committed to the fight against fraud in all its forms. Any applicant who submits a fraudulent claim for a Section 13A discount may have committed an offence under the Fraud Act 2006.
- 8.4 If the Council suspects that fraud may have occurred, the matter will be investigated as appropriate which may lead to criminal proceedings.