Guidance

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**Support for energy bills - the council tax rebate 2022-23: billing authority guidance**

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1. This guidance is issued by the Secretary of State for Levelling Up, Housing and Communities to billing authorities in England. It is intended to support billing authorities in administering the Council Tax Rebate and associated Discretionary Fund for households, announced on 3 February as part of a package of support for rising energy costs.

2. This guidance applies to England only. The devolved administrations will receive around £565 million corresponding funding through the Barnett formula, which will enable them to provide similar support.

3. Any enquiries about this document or administration of the Rebate should be addressed to: [Council.tax@levellingup.gov.uk](mailto:Council.tax@levellingup.gov.uk).

**Introduction**

4. The government has announced a package of support known as the Energy Bills Rebate to help households with rising energy bills, worth £9.1 billion in 2022-23. This includes:

* A £200 discount on their energy bill this Autumn for domestic electricity customers in Great Britain. This will be paid back automatically over the next 5 years.
* A £150 non-repayable rebate for households in England in council tax bands A – D, 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, known as the Discretionary Fund.

5. This guidance covers the operation and delivery of the Council Tax Rebate and Discretionary Fund. The Department for Business, Energy and Industrial Strategy will separately set out details on the energy bill discount scheme in a consultation in the spring.

6. Funding will be paid to billing authorities in March 2022. Funding for the council tax Rebate will be based on the number of eligible properties recorded in the [2021 council tax base statistics](https://www.gov.uk/government/statistics/council-taxbase-2021-in-england). For eligible classes of exemption, allocations assume that the band distribution matches that across all exemption classes, in the absence of a breakdown by property band for each individual exemption class. Allocations are at [Annex A](https://www.gov.uk/government/publications/the-council-tax-rebate-2022-23-billing-authority-guidance/support-for-energy-bills-the-council-tax-rebate-2022-23-billing-authority-guidance#annexA).

7. Funding paid to billing authorities for the Council Tax Rebate is to be passed on directly as one-off £150 grants to households that are eligible under the terms set out in paragraphs 10 - 18. All Council Tax Rebate grants should be paid as soon as possible from April. Later in 2022, the government will run a reconciliation exercise against actual expenditure under these terms, as certified by Chief Financial Officers. All payments within scope of the reconciliation process will need to have been made by 30 September 2022. Any over-funding of grant to billing authorities will be required to be paid back to Government and any under-funding will be settled with billing authorities following the reconciliation.

8. Funding for the Discretionary Fund will be allocated to billing authorities as set out at [Annex A](https://www.gov.uk/government/publications/the-council-tax-rebate-2022-23-billing-authority-guidance/support-for-energy-bills-the-council-tax-rebate-2022-23-billing-authority-guidance#annexA). Allocations have been calculated based on the index of multiple deprivation and estimated number of local council tax support claimants in bands E – H. A full methodology note is published alongside this guidance.

9. Funding paid to billing authorities for the Discretionary Fund is to be passed on directly as one-off grants of up to £150 to households that the billing authority chooses to support, having considered the guidance at paragraphs 36 - 40. Any unspent funding by 30 November 2022 will be required to be repaid to government and in the event of an overspend, no additional funding will be provided.

**The Council Tax Rebate**

**Eligibility**

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

11. To provide some immediate relief for these rising costs, while targeting those most likely to require support, the government expects billing authorities to provide a £150 one-off payment to a liable council tax payer (or a person who would otherwise be liable where the property is exempt) for every household that occupies a property which meets all of the following criteria on 1 April 2022[[footnote 1]](https://www.gov.uk/government/publications/the-council-tax-rebate-2022-23-billing-authority-guidance/support-for-energy-bills-the-council-tax-rebate-2022-23-billing-authority-guidance#fn:1):

i. It is valued in council tax bands A – D. This includes property that is valued in band E but has an alternative valuation band of band D, as a result of the disabled band reduction scheme;

ii. It is someone’s sole or main residence;

iii. It is a chargeable dwelling, or in exemption classes N, S, U or W\*; and

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, the government or governmental body.

This list is not exhaustive and councils should use their judgement in consideration of the aims of the scheme, which is to support households with domestic energy costs;

\*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.

12. This means that:

* A property that meets all the criteria, but has a nil council tax liability as a result of local council tax support, **will** be eligible.
* A property that has no permanent resident and is someone’s second home **will not** be eligible.
* An unoccupied property (for the purposes of calculating council tax) **will not** be eligible.

13. For the purpose of the Council Tax Rebate, 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.

14. Eligibility should be determined based on the position at the end of the day on 1 April 2022[[footnote 2]](https://www.gov.uk/government/publications/the-council-tax-rebate-2022-23-billing-authority-guidance/support-for-energy-bills-the-council-tax-rebate-2022-23-billing-authority-guidance#fn:2). Where a council has reason to believe that the information they hold about the valuation list, liable taxpayer(s) or residents’ circumstances in respect of 1 April 2022 is inaccurate, they should withhold the payment and take reasonable steps to determine the correct information.

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.

16. Where the property band recorded on a 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, councils are 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.

17. 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, councils may wish to provide support using their Discretionary Fund. Where a review, proposal or appeal was made after the announcement, a decision will not be made by the VOA before 1 April and therefore taxpayers will not be eligible for the Council Tax Rebate. We would advise taxpayers to not contact the VOA to enquire about a band review, proposal or challenge specifically in order to become eligible.

18. It is for a billing authority to determine eligibility for the fund, with reference to this guidance and (in the case of the discretionary scheme), their published eligibility criteria. The government does not have a role in the case of disputes, which should be resolved through a billing authority’s usual complaints processes. Any disputes about council tax banding should be resolved through the Valuation Office Agency’s usual process for reviews, proposals and appeals.

**Making payments**

19. Payments should be provided directly from billing authorities to eligible households. Only one £150 payment should be made per household, regardless of the number of occupants or liable council taxpayers.

**Where a council holds live direct debit instructions for a liable council tax payer of an eligible household**

20. Where a council holds live direct debit instructions for a liable council taxpayer of an eligible household, they should make an automatic payment as early as possible in the 2022-23 financial year, provided that they are 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 a council holds live direct debit instructions for that household, the full £150 payment should be made to the direct debit account. Councils should, as far as possible, exclude any direct debits from automated payments (and follow the steps from paragraph 23 onwards) where the name on the bank details does not match a liable party.

21. Councils should make clear to recipients that the grant is being provided on the assumption that they were a liable council tax payer (or would have been if the property were not exempt) and that the property met the criteria set out at paragraph 11 on 1 April 2022. They should set out that, if this is not the case, the grant may be liable for recovery. They should also make clear that the grant is being provided to support all residents of the household.

22. Councils may wish to take additional steps before payment to prevent erroneous payments and the need for clawback. These may include waiting to make payment until after the first direct debit council tax payment for 2022-23 has been taken on the given live instruction, or asking taxpayers to self-certify that they meet the eligibility criteria. Councils should be aware of the risk of mandate fraud and may want to exercise particular caution where direct debit details have been changed or newly provided since the scheme was announced on 3 February 2022.

**Where a council does not hold live direct debit instructions for an eligible household**

23. Where a council does not hold live direct debit instructions for an eligible household, the government expects them to make all reasonable efforts to contact the household as early as possible to make them aware of the scheme and invite them to make a claim.

24. Councils can determine an appropriate claims method locally, considering the software solutions available to them, but should include an option for residents who are digitally excluded, for example assisted applications by phone. Payment methods other than BACS are acceptable, but all payments within scope of the reconciliation process should be made by 30 September 2022. As part of the claims process, councils can choose whether to offer £150 credit to an eligible household’s council tax account as a payment option.

25. Councils should ask the claimant to self-certify that they are (or would be in the case of exempt property) a liable taxpayer, that they meet the eligibility criteria at paragraph 11, and that are claiming on behalf of the household. In doing so, councils can refer taxpayers to their powers under section 3(1)(c) of The Council Tax (Administration and Enforcement) Regulations 1992 to request information for the purposes of identifying the liable taxpayer.

26. Councils should include information on how households can contact them if they have any doubt that it is the council making contact. The government will not tolerate any council tax payer falsifying their records or providing false evidence to gain access to the Council Tax Rebate or Discretionary Fund. A ratepayer 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. Councils may wish to alert claimants to this as part of the claims process.

27. Councils will be required to undertake pre-payment checks prior to payment of any grant which is not awarded to a live direct debit holder. These should allow them to:

a) Satisfy themselves that the person who is applying is entitled to payment; and

b) Satisfy themselves that payment details provided (if applicable) belong to an entitled person and relate to the relevant address

28. Councils should retain a record of:

i) all evidence provided as part of claims, and

ii) all pre-payment checks undertaken

29. To assist the pre-payment checks discussed in paragraph 28 above, the government will make available Spotlight, its due diligence risking tool. The fees incurred to use Spotlight for checks carried out for the Council Tax Rebate and Discretionary Fund will be covered by the government, and not be councils themselves. Spotlight can assist with the pre-payment checks listed above with its bank account verification function, which allows councils 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. Workshops will be made available to explain how to use the toolkit and understand the results. The use of Spotlight or an equivalent tool to support pre-award due diligence is required, and evidence of checks undertaken needs to be retained by councils for audit purposes. Councils should hold a record of any instances of attempted or successful fraud, either uncovered by Spotlight (or an equivalent tool), or other processes such as via tip-offs.

**Council tax billing and communication**

30. Councils are required to ensure that households are provided with clear and timely information about the Council Tax Rebate.

31. 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 council tax demand notices (bills) 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”.

32. The regulations do not prevent councils from including the prescribed text in bills issued to households in bands E-H, or in bills which do not relate to 1 April 2022 – for example because a person’s council tax liability for a dwelling begins on or after 2 April 2022.

33. Alongside this guidance the government is providing 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-D. Where administratively preferable it may also be issued to other households.

34. Whenever possible, the pamphlet should be issued in hard copy alongside the council tax demand notice, unless the council and household have an electronic billing arrangement in place. Where an electronic billing arrangement is in place, councils can attach an electronic copy of the leaflet or, where not possible, include a prominently signposted link to a digital version.

35. If the pamphlet cannot be issued with the demand notice it should be sent out in hard copy as soon as possible afterwards, and no later than 28 March 2022. Councils must issue the pamphlet in the format provided but may do so in either A4 or A5 size. They may also print the pamphlet in black and white where this is essential to enable it to be issued alongside the demand notice. If absolutely necessary, councils can add short additional explanatory text to the pamphlet to aid taxpayer understanding of local handling arrangements provided this does not alter the leaflet format or any of its content.

**The Discretionary Fund**

36. The government recognises that billing authorities may also wish to provide support to other energy bill payers who are not eligible under the terms of the core scheme. It will therefore provide every billing authority with a share of a £144 million Discretionary Fund, as per the allocations at Annex A.

37. 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. 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. 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. 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.

38. Once determined (and approved where considered appropriate by elected members), councils should publish their agreed guidelines setting out the eligibility criteria for their Discretionary Fund.

39. Support from the Discretionary Fund does not have to be provided in relation to the position on 1 April 2022, but councils should take all reasonable steps to ensure they are not providing additional support to an individual from a household that has already received a payment under the Council Tax Rebate. Support from the Discretionary Fund should consist of no more than £150 per household. Councils should undertake pre-payment checks similar to those described at paragraphs 23 to 29 before providing support from the Discretionary Fund.

40. Allocations from the discretionary fund should be spent by 30 November 2022. Any remaining funding will be required to be repaid to government.

**Impact of payments**

41. To ensure that households already receiving council tax support receive the full benefit of the rebate scheme, the Secretary of State made the Council Tax (Demand Notices and Reduction Schemes) (England) (Amendment) Regulations 2022 which came into force on 12 February 2022. The Regulations require that from 1 April 2022 all local council tax support schemes (including those for persons of working and pension age) must disregard scheme payments in determining a person’s eligibility for a council tax reduction and the amount of any such reduction. Where a council has already determined its local council tax support scheme for 2022-23, it will need to revise it by the statutory deadline of 11 March 2022, taking a proportionate approach to the local consultation requirements set out at paragraph 3(1) of Schedule 1A of the Local Government Finance Act 1992.

42. All payments made under the Council Tax Rebate or 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. For Universal Credit, the Department of Work and Pensions will legislate to ensure payments are disregarded. DWP will write separately to councils to confirm this approach.

43. All payments made under the Council Tax Rebate or Discretionary Fund are non-taxable. Recipients do not need to inform 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 requirements**

44. Local authorities should maintain a record of expenditure under the Council Tax Rebate and Discretionary Fund, through all payment methods. The Department for Levelling Up, Housing and Communities will undertake a monthly DELTA collection exercise to monitor implementation progress. Councils should therefore ensure they 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 Rebate Scheme and Discretionary Fund) at Parliamentary constituency level and local authority level.

**New Burdens**

45. The government recognises that the implementation of this policy will place an additional burden on local authorities. In accordance with the New Burdens doctrine the government will conduct an assessment of the expected reasonable additional costs associated with the implementation of the policy, working closely with local government in doing so.

Annex A –allocations

| **Local Authority** | **Discretionary Fund (£)** | **Non-Discretionary Fund (£)** | **Total Fund (£)** |
| --- | --- | --- | --- |
| England | 144,000,000 | 2,925,444,900 | 3,069,444,900 |
| Adur | 103,350 | 3,754,500 | 3,857,850 |
| Allerdale | 181,050 | 6,094,950 | 6,276,000 |
| Amber Valley | 206,250 | 7,573,050 | 7,779,300 |
| Arun | 373,350 | 8,238,150 | 8,611,500 |
| Ashfield | 256,050 | 8,003,250 | 8,259,300 |
| Ashford | 327,000 | 5,909,550 | 6,236,550 |
| Babergh | 142,350 | 4,816,950 | 4,959,300 |
| Barking and Dagenham | 560,400 | 11,065,650 | 11,626,050 |
| Barnet | 2,856,300 | 11,726,850 | 14,583,150 |
| Barnsley | 562,200 | 15,803,700 | 16,365,900 |
| Barrow-in-Furness | 162,000 | 4,629,900 | 4,791,900 |
| Basildon | 475,500 | 9,508,050 | 9,983,550 |
| Basingstoke and Deane | 272,550 | 8,435,400 | 8,707,950 |
| Bassetlaw | 216,000 | 7,086,300 | 7,302,300 |
| Bath and North East Somerset | 278,400 | 9,125,700 | 9,404,100 |
| Bedford UA | 342,300 | 8,876,700 | 9,219,000 |
| Bexley | 667,200 | 10,952,100 | 11,619,300 |
| Birmingham | 3,606,300 | 60,410,700 | 64,017,000 |
| Blaby | 119,850 | 5,477,850 | 5,597,700 |
| Blackburn with Darwen UA | 427,650 | 8,442,750 | 8,870,400 |
| Blackpool UA | 524,850 | 9,872,850 | 10,397,700 |
| Bolsover | 157,200 | 5,170,350 | 5,327,550 |
| Bolton | 705,150 | 16,918,950 | 17,624,100 |
| Boston | 119,250 | 4,389,000 | 4,508,250 |
| Bournemouth, Christchurch and Poole | 816,000 | 21,227,250 | 22,043,250 |
| Bracknell Forest UA | 184,650 | 5,305,200 | 5,489,850 |
| Bradford | 1,503,600 | 28,276,200 | 29,779,800 |
| Braintree | 229,200 | 7,667,850 | 7,897,050 |
| Breckland | 240,900 | 8,088,150 | 8,329,050 |
| Brent | 1,933,800 | 13,748,100 | 15,681,900 |
| Brentwood | 206,100 | 2,758,950 | 2,965,050 |
| Brighton and Hove | 594,450 | 15,896,700 | 16,491,150 |
| Bristol | 961,200 | 27,202,350 | 28,163,550 |
| Broadland | 151,200 | 7,565,700 | 7,716,900 |
| Bromley | 1,015,950 | 11,461,350 | 12,477,300 |
| Bromsgrove | 163,800 | 4,159,050 | 4,322,850 |
| Broxbourne | 346,800 | 4,198,650 | 4,545,450 |
| Broxtowe | 148,650 | 6,800,400 | 6,949,050 |
| Buckinghamshire UA | 1,211,400 | 18,819,600 | 20,031,000 |
| Burnley | 263,100 | 5,806,950 | 6,070,050 |
| Bury | 393,750 | 11,017,800 | 11,411,550 |
| Calderdale | 469,050 | 12,498,600 | 12,967,650 |
| Cambridge | 245,850 | 6,239,250 | 6,485,100 |
| Camden | 2,420,100 | 8,337,000 | 10,757,100 |
| Cannock Chase | 162,300 | 6,193,200 | 6,355,500 |
| Canterbury | 313,950 | 7,801,500 | 8,115,450 |
| Carlisle | 199,200 | 7,083,000 | 7,282,200 |
| Castle Point | 178,950 | 4,683,750 | 4,862,700 |
| Central Bedfordshire UA | 429,450 | 13,790,100 | 14,219,550 |
| Charnwood | 231,300 | 9,444,000 | 9,675,300 |
| Chelmsford | 263,850 | 8,315,100 | 8,578,950 |
| Cheltenham | 162,450 | 6,691,350 | 6,853,800 |
| Cherwell | 235,800 | 7,687,650 | 7,923,450 |
| Cheshire East UA | 661,050 | 19,190,550 | 19,851,600 |
| Cheshire West and Chester UA | 623,850 | 18,471,300 | 19,095,150 |
| Chesterfield | 204,300 | 6,900,750 | 7,105,050 |
| Chichester | 274,650 | 5,110,650 | 5,385,300 |
| Chorley | 181,200 | 6,389,100 | 6,570,300 |
| City of London | 30,300 | 213,450 | 243,750 |
| Colchester | 313,800 | 9,777,600 | 10,091,400 |
| Copeland | 140,400 | 4,451,250 | 4,591,650 |
| Cornwall UA | 1,239,450 | 33,408,450 | 34,647,900 |
| Cotswold | 152,850 | 3,913,950 | 4,066,800 |
| Coventry | 737,850 | 20,019,900 | 20,757,750 |
| Craven | 92,100 | 2,999,550 | 3,091,650 |
| Crawley | 201,750 | 5,891,250 | 6,093,000 |
| Croydon | 1,616,550 | 17,466,000 | 19,082,550 |
| Dacorum | 289,350 | 6,611,100 | 6,900,450 |
| Darlington UA | 233,700 | 6,824,550 | 7,058,250 |
| Dartford | 266,850 | 5,422,200 | 5,689,050 |
| Derby UA | 516,600 | 15,273,900 | 15,790,500 |
| Derbyshire Dales | 130,800 | 3,398,250 | 3,529,050 |
| Doncaster | 724,350 | 19,329,000 | 20,053,350 |
| Dorset UA | 877,800 | 18,379,050 | 19,256,850 |
| Dover | 244,500 | 6,487,050 | 6,731,550 |
| Dudley | 639,900 | 19,027,500 | 19,667,400 |
| Durham UA | 1,161,900 | 33,668,400 | 34,830,300 |
| Ealing | 1,866,300 | 14,633,400 | 16,499,700 |
| East Cambridgeshire | 113,700 | 4,502,100 | 4,615,800 |
| East Devon | 269,850 | 7,116,750 | 7,386,600 |
| East Hampshire | 177,900 | 4,887,750 | 5,065,650 |
| East Hertfordshire | 244,500 | 5,757,600 | 6,002,100 |
| East Lindsey | 342,000 | 9,212,550 | 9,554,550 |
| East Riding of Yorkshire UA | 539,250 | 19,204,950 | 19,744,200 |
| East Staffordshire | 208,800 | 6,570,300 | 6,779,100 |
| East Suffolk | 441,450 | 14,162,400 | 14,603,850 |
| Eastbourne | 232,500 | 5,941,800 | 6,174,300 |
| Eastleigh | 132,600 | 6,926,400 | 7,059,000 |
| Eden | 101,550 | 3,053,250 | 3,154,800 |
| Elmbridge | 381,150 | 3,507,300 | 3,888,450 |
| Enfield | 2,279,250 | 12,839,850 | 15,119,100 |
| Epping Forest | 377,550 | 4,795,050 | 5,172,600 |
| Epsom and Ewell | 188,250 | 2,323,950 | 2,512,200 |
| Erewash | 184,950 | 7,120,500 | 7,305,450 |
| Exeter | 188,700 | 7,426,800 | 7,615,500 |
| Fareham | 122,400 | 5,367,000 | 5,489,400 |
| Fenland | 217,500 | 6,329,400 | 6,546,900 |
| Folkestone and Hythe | 302,100 | 5,990,550 | 6,292,650 |
| Forest of Dean | 167,400 | 4,564,950 | 4,732,350 |
| Fylde | 181,350 | 4,320,750 | 4,502,100 |
| Gateshead | 447,750 | 13,116,900 | 13,564,650 |
| Gedling | 172,800 | 6,884,700 | 7,057,500 |
| Gloucester | 235,950 | 7,818,450 | 8,054,400 |
| Gosport | 142,950 | 4,844,250 | 4,987,200 |
| Gravesham | 249,150 | 5,297,100 | 5,546,250 |
| Great Yarmouth | 265,350 | 6,385,500 | 6,650,850 |
| Greenwich | 891,750 | 15,111,600 | 16,003,350 |
| Guildford | 235,500 | 4,789,050 | 5,024,550 |
| Hackney | 1,931,400 | 14,377,950 | 16,309,350 |
| Halton UA | 348,000 | 7,825,200 | 8,173,200 |
| Hambleton | 153,450 | 4,174,350 | 4,327,800 |
| Hammersmith and Fulham | 1,614,000 | 7,180,950 | 8,794,950 |
| Harborough | 106,800 | 4,149,300 | 4,256,100 |
| Haringey | 1,464,750 | 13,125,900 | 14,590,650 |
| Harlow | 202,500 | 5,107,950 | 5,310,450 |
| Harrogate | 253,350 | 7,323,900 | 7,577,250 |
| Harrow | 1,262,550 | 8,167,050 | 9,429,600 |
| Hart | 146,400 | 3,168,600 | 3,315,000 |
| Hartlepool UA | 269,250 | 5,937,900 | 6,207,150 |
| Hastings | 258,750 | 5,791,200 | 6,049,950 |
| Havant | 259,050 | 6,925,650 | 7,184,700 |
| Havering | 684,900 | 12,007,950 | 12,692,850 |
| Herefordshire UA | 481,350 | 9,410,850 | 9,892,200 |
| Hertsmere | 340,500 | 3,745,200 | 4,085,700 |
| High Peak | 150,600 | 5,199,300 | 5,349,900 |
| Hillingdon | 1,120,350 | 11,854,650 | 12,975,000 |
| Hinckley and Bosworth | 143,100 | 6,354,600 | 6,497,700 |
| Horsham | 251,100 | 5,384,850 | 5,635,950 |
| Hounslow | 1,266,300 | 11,550,150 | 12,816,450 |
| Huntingdonshire | 211,350 | 9,276,750 | 9,488,100 |
| Hyndburn | 215,250 | 5,227,200 | 5,442,450 |
| Ipswich | 274,350 | 8,450,250 | 8,724,600 |
| Isle of Wight UA | 331,650 | 8,540,250 | 8,871,900 |
| Isles of Scilly | 17,550 | 53,250 | 70,800 |
| Islington | 2,465,100 | 10,604,700 | 13,069,800 |
| Kensington and Chelsea | 2,018,850 | 3,832,500 | 5,851,350 |
| King’s Lynn and West Norfolk | 319,800 | 9,015,150 | 9,334,950 |
| Kingston upon Hull UA | 769,200 | 17,593,650 | 18,362,850 |
| Kingston upon Thames | 687,600 | 5,665,950 | 6,353,550 |
| Kirklees | 964,800 | 24,670,650 | 25,635,450 |
| Knowsley | 497,550 | 9,905,250 | 10,402,800 |
| Lambeth | 1,525,500 | 16,417,200 | 17,942,700 |
| Lancaster | 299,700 | 8,408,550 | 8,708,250 |
| Leeds | 1,795,200 | 46,264,650 | 48,059,850 |
| Leicester UA | 836,250 | 19,602,000 | 20,438,250 |
| Lewes | 222,150 | 4,987,650 | 5,209,800 |
| Lewisham | 890,550 | 17,269,650 | 18,160,200 |
| Lichfield | 140,700 | 5,148,600 | 5,289,300 |
| Lincoln | 196,950 | 6,103,200 | 6,300,150 |
| Liverpool | 1,612,500 | 32,305,050 | 33,917,550 |
| Luton UA | 457,950 | 11,446,050 | 11,904,000 |
| Maidstone | 396,300 | 7,861,050 | 8,257,350 |
| Maldon | 132,000 | 2,914,800 | 3,046,800 |
| Malvern Hills | 152,850 | 3,661,050 | 3,813,900 |
| Manchester | 1,626,150 | 32,448,150 | 34,074,300 |
| Mansfield | 229,800 | 7,059,000 | 7,288,800 |
| Medway UA | 604,350 | 14,907,600 | 15,511,950 |
| Melton | 73,050 | 2,719,050 | 2,792,100 |
| Mendip | 195,150 | 6,098,100 | 6,293,250 |
| Merton | 565,350 | 8,834,400 | 9,399,750 |
| Mid Devon | 143,550 | 4,228,800 | 4,372,350 |
| Mid Suffolk | 161,250 | 5,199,300 | 5,360,550 |
| Mid Sussex | 200,550 | 5,993,550 | 6,194,100 |
| Middlesbrough UA | 461,850 | 8,730,750 | 9,192,600 |
| Milton Keynes UA | 503,100 | 14,044,500 | 14,547,600 |
| Mole Valley | 236,850 | 2,428,800 | 2,665,650 |
| New Forest | 320,850 | 8,206,350 | 8,527,200 |
| Newark and Sherwood | 195,900 | 6,929,400 | 7,125,300 |
| Newcastle upon Tyne | 709,200 | 17,856,150 | 18,565,350 |
| Newcastle-under-Lyme | 206,250 | 7,460,250 | 7,666,500 |
| Newham | 1,086,300 | 16,883,400 | 17,969,700 |
| North Devon | 192,000 | 5,655,750 | 5,847,750 |
| North East Derbyshire | 162,450 | 6,060,900 | 6,223,350 |
| North East Lincolnshire UA | 375,300 | 10,188,300 | 10,563,600 |
| North Hertfordshire | 216,600 | 6,268,050 | 6,484,650 |
| North Kesteven | 121,800 | 6,747,150 | 6,868,950 |
| North Lincolnshire UA | 302,700 | 10,250,700 | 10,553,400 |
| North Norfolk | 226,350 | 6,216,450 | 6,442,800 |
| North Northamptonshire | 561,450 | 19,817,700 | 20,379,150 |
| North Somerset UA | 395,250 | 11,103,150 | 11,498,400 |
| North Tyneside | 352,800 | 13,761,150 | 14,113,950 |
| North Warwickshire | 134,100 | 3,572,850 | 3,706,950 |
| North West Leicestershire | 133,350 | 5,740,650 | 5,874,000 |
| Northumberland UA | 647,250 | 19,091,400 | 19,738,650 |
| Norwich | 292,050 | 9,291,150 | 9,583,200 |
| Nottingham UA | 847,050 | 19,875,600 | 20,722,650 |
| Nuneaton and Bedworth | 247,800 | 7,999,050 | 8,246,850 |
| Oadby and Wigston | 72,450 | 3,021,450 | 3,093,900 |
| Oldham | 605,400 | 13,407,900 | 14,013,300 |
| Oxford | 327,300 | 6,777,000 | 7,104,300 |
| Pendle | 232,200 | 5,439,900 | 5,672,100 |
| Peterborough UA | 429,000 | 11,757,900 | 12,186,900 |
| Plymouth UA | 556,500 | 16,633,350 | 17,189,850 |
| Portsmouth UA | 433,800 | 12,318,900 | 12,752,700 |
| Preston | 349,200 | 8,516,400 | 8,865,600 |
| Reading UA | 299,550 | 8,959,500 | 9,259,050 |
| Redbridge | 1,175,850 | 11,146,650 | 12,322,500 |
| Redcar and Cleveland UA | 329,400 | 8,789,100 | 9,118,500 |
| Redditch | 170,100 | 4,761,900 | 4,932,000 |
| Reigate and Banstead | 331,650 | 5,153,400 | 5,485,050 |
| Ribble Valley | 88,500 | 2,822,850 | 2,911,350 |
| Richmond upon Thames | 832,200 | 5,420,400 | 6,252,600 |
| Richmondshire | 91,350 | 2,197,500 | 2,288,850 |
| Rochdale | 591,600 | 12,980,250 | 13,571,850 |
| Rochford | 125,250 | 4,080,000 | 4,205,250 |
| Rossendale | 144,450 | 4,226,400 | 4,370,850 |
| Rother | 294,000 | 4,528,800 | 4,822,800 |
| Rotherham | 615,900 | 16,421,400 | 17,037,300 |
| Rugby | 165,450 | 5,632,050 | 5,797,500 |
| Runnymede | 169,800 | 3,193,050 | 3,362,850 |
| Rushcliffe | 130,950 | 5,527,500 | 5,658,450 |
| Rushmoor | 134,550 | 4,942,650 | 5,077,200 |
| Rutland UA | 43,050 | 1,688,250 | 1,731,300 |
| Ryedale | 110,250 | 2,770,800 | 2,881,050 |
| Salford | 711,150 | 17,208,300 | 17,919,450 |
| Sandwell | 886,650 | 19,187,550 | 20,074,200 |
| Scarborough | 254,550 | 6,975,600 | 7,230,150 |
| Sedgemoor | 241,350 | 6,785,400 | 7,026,750 |
| Sefton | 708,150 | 16,431,900 | 17,140,050 |
| Selby | 125,250 | 4,734,000 | 4,859,250 |
| Sevenoaks | 307,350 | 4,197,150 | 4,504,500 |
| Sheffield | 1,204,050 | 33,848,100 | 35,052,150 |
| Shropshire UA | 584,700 | 16,785,300 | 17,370,000 |
| Slough UA | 363,450 | 7,223,850 | 7,587,300 |
| Solihull | 503,250 | 9,930,000 | 10,433,250 |
| Somerset West and Taunton | 292,200 | 8,356,950 | 8,649,150 |
| South Cambridgeshire | 209,850 | 6,531,150 | 6,741,000 |
| South Derbyshire | 152,550 | 5,734,200 | 5,886,750 |
| South Gloucestershire UA | 337,650 | 14,950,950 | 15,288,600 |
| South Hams | 173,700 | 4,332,600 | 4,506,300 |
| South Holland | 131,250 | 5,854,500 | 5,985,750 |
| South Kesteven | 189,900 | 8,104,350 | 8,294,250 |
| South Lakeland | 191,250 | 5,193,450 | 5,384,700 |
| South Norfolk | 185,100 | 7,595,250 | 7,780,350 |
| South Oxfordshire | 214,050 | 5,796,750 | 6,010,800 |
| South Ribble | 170,850 | 6,481,800 | 6,652,650 |
| South Somerset | 298,350 | 8,994,450 | 9,292,800 |
| South Staffordshire | 186,600 | 5,324,550 | 5,511,150 |
| South Tyneside | 369,000 | 10,158,150 | 10,527,150 |
| Southampton UA | 528,150 | 15,267,000 | 15,795,150 |
| Southend-on-Sea UA | 394,650 | 10,260,600 | 10,655,250 |
| Southwark | 1,529,100 | 15,838,200 | 17,367,300 |
| Spelthorne | 309,000 | 3,932,400 | 4,241,400 |
| St Albans | 336,900 | 4,484,550 | 4,821,450 |
| St Helens | 447,600 | 11,530,050 | 11,977,650 |
| Stafford | 177,900 | 7,225,200 | 7,403,100 |
| Staffordshire Moorlands | 162,300 | 5,411,850 | 5,574,150 |
| Stevenage | 161,550 | 4,922,400 | 5,083,950 |
| Stockport | 599,100 | 15,898,800 | 16,497,900 |
| Stockton-on-Tees UA | 450,000 | 11,389,800 | 11,839,800 |
| Stoke-on-Trent UA | 647,100 | 16,674,600 | 17,321,700 |
| Stratford-on-Avon | 252,900 | 5,742,150 | 5,995,050 |
| Stroud | 166,800 | 5,983,350 | 6,150,150 |
| Sunderland | 656,400 | 18,234,600 | 18,891,000 |
| Surrey Heath | 136,500 | 2,760,300 | 2,896,800 |
| Sutton | 491,550 | 8,947,950 | 9,439,500 |
| Swale | 355,050 | 7,900,500 | 8,255,550 |
| Swindon UA | 371,400 | 12,482,400 | 12,853,800 |
| Tameside | 530,400 | 14,545,050 | 15,075,450 |
| Tamworth | 133,050 | 4,607,700 | 4,740,750 |
| Tandridge | 284,850 | 2,535,750 | 2,820,600 |
| Teignbridge | 273,300 | 7,107,900 | 7,381,200 |
| Telford and Wrekin UA | 381,300 | 10,386,450 | 10,767,750 |
| Tendring | 407,250 | 9,161,100 | 9,568,350 |
| Test Valley | 178,050 | 5,705,100 | 5,883,150 |
| Tewkesbury | 152,400 | 4,602,000 | 4,754,400 |
| Thanet | 397,350 | 8,738,700 | 9,136,050 |
| Three Rivers | 205,050 | 2,908,050 | 3,113,100 |
| Thurrock UA | 351,000 | 8,980,950 | 9,331,950 |
| Tonbridge and Malling | 288,600 | 5,213,100 | 5,501,700 |
| Torbay UA | 375,750 | 8,397,900 | 8,773,650 |
| Torridge | 143,250 | 4,039,050 | 4,182,300 |
| Tower Hamlets | 2,881,350 | 14,080,350 | 16,961,700 |
| Trafford | 371,850 | 12,220,200 | 12,592,050 |
| Tunbridge Wells | 185,100 | 4,839,600 | 5,024,700 |
| Uttlesford | 177,000 | 3,120,450 | 3,297,450 |
| Vale of White Horse | 164,100 | 5,718,150 | 5,882,250 |
| Wakefield | 735,450 | 21,799,500 | 22,534,950 |
| Walsall | 732,600 | 15,889,950 | 16,622,550 |
| Waltham Forest | 776,250 | 14,269,350 | 15,045,600 |
| Wandsworth | 1,205,100 | 13,376,700 | 14,581,800 |
| Warrington UA | 367,950 | 11,647,200 | 12,015,150 |
| Warwick | 228,900 | 7,013,250 | 7,242,150 |
| Watford | 239,850 | 4,824,600 | 5,064,450 |
| Waverley | 216,600 | 3,997,500 | 4,214,100 |
| Wealden | 327,000 | 6,475,950 | 6,802,950 |
| Welwyn Hatfield | 251,100 | 5,007,750 | 5,258,850 |
| West Berkshire UA | 195,450 | 6,839,250 | 7,034,700 |
| West Devon | 110,550 | 2,875,350 | 2,985,900 |
| West Lancashire | 259,500 | 6,033,450 | 6,292,950 |
| West Lindsey | 169,950 | 5,632,050 | 5,802,000 |
| West Northamptonshire | 701,550 | 21,280,800 | 21,982,350 |
| West Oxfordshire | 131,400 | 5,040,900 | 5,172,300 |
| West Suffolk | 270,300 | 9,533,400 | 9,803,700 |
| Westminster | 2,270,250 | 6,811,950 | 9,082,200 |
| Wigan | 667,200 | 20,384,250 | 21,051,450 |
| Wiltshire UA | 877,050 | 23,241,450 | 24,118,500 |
| Winchester | 193,200 | 4,666,950 | 4,860,150 |
| Windsor and Maidenhead UA | 294,150 | 4,597,950 | 4,892,100 |
| Wirral | 816,600 | 19,511,100 | 20,327,700 |
| Woking | 174,900 | 3,917,850 | 4,092,750 |
| Wokingham UA | 206,100 | 5,492,700 | 5,698,800 |
| Wolverhampton | 650,100 | 15,509,700 | 16,159,800 |
| Worcester | 174,300 | 6,018,900 | 6,193,200 |
| Worthing | 200,850 | 6,175,500 | 6,376,350 |
| Wychavon | 270,150 | 5,922,600 | 6,192,750 |
| Wyre | 266,100 | 6,592,050 | 6,858,150 |
| Wyre Forest | 227,850 | 5,924,700 | 6,152,550 |
| York UA | 249,600 | 11,382,900 | 11,632,500 |

1. A billing authority is defined at section 1(2) of the Local Government Finance Act 1992. The disabled band reduction scheme refers to reductions provided under the Council Tax (Reductions for Disabilities) Regulations 1992. A chargeable dwelling is as defined at section 4 of the Local Government Finance Act 1992. Classes N, S, U and W are set out at article 3 of the Council Tax (Exempt Dwellings) Order 1992 (as amended by the Council Tax (Exempt Dwellings) (Amendment) Order 1993, the Council Tax (Discount Disregards and Exempt Dwellings) (Amendment) Order 1995 and the Council Tax (Chargeable Dwellings, Exempt Dwellings and Discount Disregards) Amendment Order 1997). A local authority is as defined at section 270 of the Local Government Act 1972 and includes any authority listed at section 138C(1) of that Act. [↩](https://www.gov.uk/government/publications/the-council-tax-rebate-2022-23-billing-authority-guidance/support-for-energy-bills-the-council-tax-rebate-2022-23-billing-authority-guidance#fnref:1)
2. This is consistent with the liability provisions at section 2(2) of the Local Government Finance Act 1992. [↩](https://www.gov.uk/government/publications/the-council-tax-rebate-2022-23-billing-authority-guidance/support-for-energy-bills-the-council-tax-rebate-2022-23-billing-authority-guidance#fnref:2)