

Department of the Environment, Transport and the Regions

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OUR REF: **CTIL 13**
DATE: 15 SEPTEMBER 1997

Dear Chief Finance Officer

This is the thirteenth council tax information letter. The issues covered in this letter are:

consultation papers issued on:

enforcement,
the role of bailiffs, and
houses in multiple occupation

carers discount disregard

Open University courses

internet e-mail

IRRV Conference

Consultation Papers

On 15 September, we issued three separate consultation papers setting out proposals to amend regulations governing:

- i) the enforcement of council tax debts
- ii) the levying of distress in respect of council tax debts
- iii) houses in multiple occupation

If you want to receive a copy of any of the above papers, please contact Barbara Paterson on 0171 890 4208. Alternatively, they can be obtained from the Local Government Finance Directorate website address (<http://www.local.doe.uk>).

Please note that the deadline for responses to the consultation papers is 31 October 1997.

Carers discount disregard

During a recent debate in the House of Lords on the council tax carers disregard, concern was expressed that some people who may be eligible for a discount by virtue of the carers disregard are not aware of the disregard. Concern was also expressed about the clarity of the wording that some local authorities use on their council tax bills to describe the carer's disregard.

May I take this opportunity to remind authorities that the information provided with council tax bills needs to contain details of all the various discount disregards and exemptions and that the wording needs to be kept up to date. For example, it is not appropriate to use old community charge wording if it is no longer relevant.

Any queries on the carer discount or the provision of information with council tax bills should be addressed to Jeremy Ketley at the above address, or telephone 0171 890 4206.

Open University

We have received a number of queries about the status of students undertaking Open University courses of education, in particular relating to the Post Graduate Certificate in Education course, described by the OU as a part-time eighteen month course. It is for local authorities to determine whether attendance on this, or any other OU course will enable a person to fall within the definition of a full-time student. There is no reason why a student on an OU course should not receive a discount or exemption, provided they meet the normal criteria.

When determining student status local authorities should bear in mind:

- i) attendance on a course need not be at the premises of the education establishment: the regulations state attendance should be at the premises "or otherwise";
- ii) a course described as full time, or part-time, by a particular educational establishment will not necessarily be classified in the same way for council tax purposes. Authorities should therefore consider whether the actual requirements of a particular course meet the criteria prescribed in the regulations, rather than rely solely on an education establishment's description.

Any queries on students should be addressed to Jeremy Ketley on 0171 890 4206.

Internet e-mail

The Local Government Taxation Division now has an e-mail address. In future, we propose to circulate council tax information letters by e-mail, wherever possible. I attach a form for you to complete and return to us if you wish to receive future letters by e-mail.

If you wish to send letters or enquiries to us in the future by e-mail, our e-mail addresses are:

Council tax - council.tax.lgt@dial.pipex.com

Business rates - ndr.lgt@dial.pipex.com

General enquiries - local.govt.taxation@dial.pipex.com

Valuation Tribunals - valuation.tribunals.lgt@dial.pipex.com

IRRV Annual Conference

As in previous years, we will be attending the IRRV's annual conference at Torquay on 7-10 October. You will find us at our stand on the upper level of the exhibition hall. Mark Barnett and I will be present throughout the conference to take queries on business rates and council tax. In addition, the following staff will also be present:

Council tax

Jeremy Ketley - Tuesday and Wednesday

Tony Capp - Thursday and Friday

Business rates

Geoff Salvatore - Tuesday and Wednesday

Michelle Rawlings - Thursday and Friday

We look forward to seeing you there.

ANN BLACKMORE

e-mail address

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Position:

Organisation:

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