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## **COUNCIL TAX INFORMATION LETTER 3/2002**

This is Council Tax Information Letter 3/2002. The topics covered in this letter are:

- Council Tax Bills
- Council Tax Discounts and Exemptions
- IRRV Conference and Exhibition

### **Council Tax Bills**

On 29 August, the Government announced that the detailed prescription of the information billing authorities are required to send out to council taxpayers with the council tax bill is to end. It also announced that people will be able to choose to receive or pay council tax and non-domestic rate bills electronically.

Under the proposals, billing authorities will have a general duty to provide information on their expenditure plans; how these are to be funded; their impact on council taxpayer; and reasons why the level of council tax has varied from previous years, They will be able to choose the best way to make this information available to their taxpayers such as through a leaflet or on a web-site if e-billing.

Authorities will also be able to choose whether to integrate their Best Value Performance Plan Summaries with the information provided for council tax purposes or to send them as a separate document with the council tax demand notice.

Authorities will also be able to serve bills and reminder notices electronically when a taxpayer or ratepayer provides an e-mail address for this purpose.

Further details of the announcement can be seen in the News Release which can be seen on the Department's web-site at [www.odpm.gov.uk](http://www.odpm.gov.uk)

Regulations to bring the proposals into effect will need to be laid before Parliament. They are currently being drafted and will be sent to local authorities as soon as possible so that they can have an opportunity to comment.

The Government intend that these proposals should be implemented for council tax bills issuing in 2003/04.

### **Council Tax Discounts and Exemptions**

A number of local authorities have asked about progress on the Government's proposals for second homes and long-term empty homes and also the proposals to give local authorities discretion to vary discounts and exemptions.

Provisions to bring the proposals into effect were not included in the draft Local Government Bill which was published on 12 June. But as the last page of Section 3 of the draft Bill made clear, the Government proposes to add measures on Council Tax discounts and exemptions before the Bill is introduced to Parliament. Ministers are still considering the way forward in the light of all the responses that were received to the consultation exercise. Their final decisions will be announced later this year.

### **IRRV Conference**

One of our Ministers, Chris Leslie, will be speaking on the first day of the IRRV conference, which this year is in Brighton from 8-11 October. We will be there as usual and we hope you will take the opportunity to visit our stand, which will be number 54 in the exhibition area.

**BRIAN ENTWISTLE**