

CIPFA Benefits and Revenues Service

An Introduction to Council Tax

This event will cover the basics of council tax –what they are and why they are important. It provides a solid foundation for a number of the most common, important issues and adjustments such as council tax liability, discounts, exemptions and recovery when accounting for council tax. It is aimed at new members of staff who have little or no knowledge of the area or staff who wish to gain knowledge of the subject.

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| 9.30 – 10.00 | Coffee and registration |
| 10.00 – 11:00 | <p>Background to Council Tax</p> <p>This opening session will provide delegates with a background to Council tax and key obligations. It will cover:</p> <ul style="list-style-type: none"> ▪ What is Council Tax ▪ How is Council Tax calculated ▪ Who is liable to pay? ▪ Joint & Several liability |
| 11.00 – 11.15 | Break |
| 11.15 – 12.30 | <p>Operation of Council Tax Discounts</p> <p>This session will provided detailed coverage of how council tax discounts should be applied. It will cover:</p> <ul style="list-style-type: none"> ▪ What are they ▪ What are the qualifying criteria ▪ What is a disregard person |
| 12.30 – 13.30 | Lunch |
| 13.30 – 15.00 | <p>Collection & Enforcement</p> <p>This session will cover relevant regulations dealing with the administration and enforcement of council tax. It will cover:</p> <ul style="list-style-type: none"> ▪ How is the tax collected ▪ What happens when people don't pay? |
| 15.00 – 15:15 | Break |
| 15:15 – 16:00 | <p>The Appeals Process</p> <p>This session will take a more detailed consideration at the system that is in place when council tax payers do not agree with a decision made by the billing authority.</p> <ul style="list-style-type: none"> ▪ Who can appeal ▪ The grounds of appeal ▪ The appeal process |