

# Council Tax

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## Introduction

Council Tax (CT) is the system of local taxation used in England, Scotland and Wales to part fund the services provided by local government in each country.

## Council Tax Reduction

Council Tax Reduction (CTR) is a discount on a household CT charge, replacing CT Benefit in April 2013 and continues to be administered by local authorities (LA). This can be a set discount or a percentage discount on the household charge, or result in no charge at all. The discount is dependent on the local council policy. Claimants are responsible for making a separate claim for a CT reduction.

Automated data sharing between Universal Credit and LAs means claimants are asked some additional questions during their online application for Universal Credit. The questions act as a prompt for the claimant to contact the LA if they wish to apply for CTR and haven't already done so. Data sharing of personal details and award details exists to allow for the correct assessment of CTR.

If the claimant's name is not responsible for CT or they do not want to apply for CTR, their details will not be shared with the LA.

## **Further Information**

Claimants requesting further information about CT should contact their local council or visit [GOV.UK](https://www.gov.uk). They can check who has to pay CT, any discounts available and how to pay.

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