

Appendix 2 – Policy for the awarding of Local Taxation Discretionary Relief

NORTH TYNESIDE COUNCIL

POLICY FOR THE AWARDING OF LOCAL TAXATION DISCRETIONARY RELIEF

Section	Policy
1.	The Authority recognises the powers it has to reduce the level of Council Tax an individual, or group of individuals, is charged by the provision to be able to award a discretionary discount under section 13A 1(c) of the Local Government Finance Act 2012.
2.	The Authority also recognises the powers it has to reduce the level of Business Rates a business is charged by the provision to be able to award a discretionary discount under section 47 of the Local Government Finance Act 1988.
3.	It is further acknowledged that these discounts can only be awarded if the Authority is satisfied that it would be reasonable to do so, having regard to the interests of persons liable to pay Council Tax set by it. This is because the cost of awarding any discretionary discount under this provision must be met in full by the Authority and therefore ultimately by the Council Tax payers themselves.
4.	It is for this reason that the Authority's policy is to only award discretionary discount, under these provisions, in exceptional circumstances.
5.	If exceptional circumstances arise which would warrant the possible use of either of these discretionary discounts, then officers will consult fully with Cabinet members to determine if a discount should be awarded.
6.	A record of any decision made will be fully recorded as to why the circumstance was considered exceptional.
7.	The policy will be reviewed on an annual basis.