

DATE

C/Tax Reference

Council Tax: Application for a Discount. People Providing Care

BEFORE COMPLETING THIS FORM PLEASE READ THE GUIDANCE NOTES PRINTED OVERLEAF

The Council Tax law assumes that two adults live in each dwelling. If there are more the bill will not be increased, but if there are fewer it may be reduced; by 25% if only one adult lives in the dwelling. When we count the number of adult residents, certain people although actually living in the dwelling, are ignored for Council Tax purposes. This includes people who are providing care to others.

The law recognises two types of carer: (A) those who are employed by a charity or local authority to provide care and/or support to another person(s), and (B) those providing care to a person who is in receipt of a qualifying allowance. This letter type may cover those people providing care to a friend or relative (other than spouse/partner) in the friend or relative's own home.

Only people liable to pay the Council Tax can apply for a discount, but this may be in respect of themselves or others sharing their home. If therefore you feel that either you or someone living with you falls into this category please complete the **appropriate** section below: (please use block capitals)

A. Carers providing support on behalf of a charity or local authority

1. Full name of person providing care

Date Care Commenced

2. Full name of person receiving care

3. Name of local authority or charity which introduced the carer to the care recipient

4. No. of hours per week that carer provides care/support to care recipient hrs.

5. Carer's gross weekly remuneration (from this employment) £

Declaration
 I confirm that the carer named above resides in the premises with the care recipient and that the information provided above is accurate to the best of my knowledge and belief.

Signed Full name (*block capitals*)

Dated

B. Carers providing care to a person in receipt of a qualifying allowance

1. Full name of person providing care
 - Date Care Commenced
 2. Full name of person receiving care
 3. No. of hours per week that carer provides care/support to care recipient hrs.
 4. Care recipient must be in receipt of one of the following care allowances (please tick the box against the allowance being paid):
 - Higher rate attendance allowance
 - The highest rate of care component of any disability living allowance
 - An increase in the rate of his/her disablement allowance
 - An increase in a constant attendance allowance
- National Insurance No.

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Please provide evidence of the applicable allowance.

Declaration

I confirm that the carer named above resides in the dwelling as the care recipient and that the information provided above is accurate to the best of my knowledge and belief.

Signed Full name (*block capitals*)

Dated

Head of Revenues and Benefit Manager

This form should be returned to the Council Offices at the address overleaf without delay.

Guidance Notes

If you are applying for a discount under category A the following conditions must be satisfied:

- 1) Carer must be providing care on behalf of a charity or local authority.
- 2) Must be engaged to provide care for at least 24hrs per week.
- 3) Remuneration for this work must not exceed £44 per week.
- 4) Must be resident in premises provided for the better performance of the work.

If category B:

- 1) The carer must reside in the same dwelling as the person to whom he/she is providing care.
- 2) Must provide care for at least 35hrs per week on average.
- 3) The person receiving care must be over 18 but must not be spouse/partner (common law) of the care provider.
- 4) The care recipient must be in receipt of:
 - i) higher rate attendance allowance under section 65 of the Social Security Contributions and benefits act 1992;
 - ii) the highest rate of the care component of a disability living allowance under section 72 (4)(a) of that Act;
 - iii) an increase in the rate of his disablement pension under section 104 of that Act; or
 - iv) an increase in a constant attendance allowance under the proviso to Article 14 of the Personal Injuries (Civilians) Scheme 1983, or under Article 14 (1)(b) of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 1983 (including that provision as applied, whether with or without modifications, by any other instrument).

The Local Government Finance Act 1992 Schedule 1 and the Additional Provisions for Discount Disregard Regulations 1992 Schedule, Part 2, as amended, define the conditions that would result in a person being disregarded for the purpose of determining entitlement to discount.

They are that he or she:

- (a) is providing care to another person who is entitled to one of the following benefits:
 - (i) an attendance allowance
 - (ii) the highest or middle rate of the care component of a disability living allowance,
 - (iii) an increase in the rate of industrial disablement pension,
 - (iv) an increase in a constant attendance allowance,
 - (v) the standard or enhanced rate of the daily living component of personal independence payment
 - (b) is resident in the same dwelling as the person to whom care is provided,
 - (c) is providing care for at least 35 hours a week on average, and
 - (d) is not a disqualified relative of that person.
- A person classed as a disqualified relative of another if,
- (a) he or she is the spouse of the other or they live together as husband and wife; or
 - (b) he or she is the parent of the other, who is a child below the age of 18 years.

This authority is under a duty to protect funds it administers, and to this end may use the information you have provided on this form for the prevention and detection of fraud. It may also share this information with other bodies responsible for auditing or administering public funds for these purposes. [Find information about data processing at our privacy notices page.](#)