



Department for
Communities and
Local Government

To All Billing Authorities

23 July 2014

Dear Billing Authorities,

**VALUATION TRIBUNAL FOR ENGLAND DECISION ON COUNCIL TAX
DISCRETIONARY REDUCTION**

We understand that some billing authorities are concerned about the attached recent judgment (Appeal numbers: 2001M113393 and 2001M117503), relating to East Riding Council. This changes the way appeals against refusal of s.13A(1)(c) discretionary council tax relief are dealt with.

The Department are looking at the judgment and will update local authorities in due course.

In the meantime, an authority would be sensible to check the legal robustness of their decisions and any s.13 A(1)(c) schemes which are in place. It is also worth noting that the Valuation Tribunal for England's decision is not a binding precedent, and each case is decided on its merits.

Yours sincerely,

Hülya Mustafa
Deputy Director
Council Tax