



Ministry of Housing,  
Communities &  
Local Government

Open consultation

# Modernising and improving the administration of council tax

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**Applies to England**

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# Ministerial foreword

Taxpayers rightly expect and deserve a fair and reasonable local tax system, with their hard-earned taxes being invested in well-run local daily services that they can rely on. Council tax plays an essential role funding local government, the foundation of a functioning state.

We know that the demand for, and the cost of services has increased significantly – and that this has made the job for councils in recent years much harder. After a decade of cuts and fiscal mismanagement inflicted by the last government, compounded by spiralling inflation and a failure to grow our economy, councils of all political stripes found themselves in crisis. Our fiscal inheritance means that there will be tough choices on all sides to get us back on the path to recovery. It will take time, but we are getting on with the job.

This government has already acted quickly to stabilise councils, investing a further £5 billion into local government in 2025 to 2026, supporting a total increase in Core Spending Power of 6.8%, including an injection of support through a new £600 million Recovery Grant, offering targeted support for councils with lower tax bases and higher levels of deprivation.

The impact of these measures is clear:

- no council was forced to issue a S114 notice as a result of financial distress
- claims against the Exceptional Financial Support scheme were £1 billion less than the previous year.

We also kickstarted the recovery of local audit, addressing the unacceptable backlog of over 900 sets of accounts which had built up under the previous government. With leadership and investment 95% of accounts were successfully submitted by the backstop date put in place, but there is still much more to do to build an early warning system and oversight regime which is fit for the future.

Whilst council tax is a significant portion of local government funding, grant from central government is also critical to enabling the sector to deliver. At the 2025 Spending Review, the government committed a further £3.4 billion of grant funding to local government over the Spending Review period (2026-27 to 2028-29). When taken together with a 3% core council tax referendum principle and 2% adult social care precept, this provides an average overall real terms increase in local authorities core spending power of 2.6% over the period.

Moving forward the government is committed to providing a multi-year funding settlement starting in 2026 to 2027, the first in over a decade. We are also acting to place councils on a firmer footing in the long term, with

deep changes to the way we assess need and resources, and how we allocate funding across the system. It is not fair that overlooked and deprived places are punished by the funding system, and we are determined to create a fairer system across the country.

Local taxes help pay for essential local services which people rely on, and so it is right that deliberate tax avoidance is not tolerated; by the same token, the government is well-aware of the real financial pressures still felt by households, and that there are examples of aggressive collection practices inflicting misery on residents across England.

We believe there are clear opportunities to modernise the administration of the council tax system and deliver a fairer and more efficient, system for taxpayers and local authorities. We believe we can be both firm on deliberate tax avoidance, and fair to those needing support with a common-sense approach that strikes the right balance. We know these issues are complex, and we are ready to make difficult decisions where they are the right decisions. That is why we are launching this consultation on the administration of council tax.

We will make rapid progress in improving the experience of council tax for bill payers. This includes action to end unacceptable, aggressive collection practices that have seen vulnerable people who miss payments rapidly subjected to lump sum payments and liability orders, which can lead to bailiffs being sent in, without the offer of a payment plan or a welfare check. These practices do not benefit councils, who can incur costs seeking punitive measures without recovering the tax in question, or residents. This government will deliver on a fairer and more efficient system for taxpayers and councils and which enables councils to fund vital public services.

[Jim McMahon OBE MP, Minister of State for Local Government and English Devolution \(https://www.gov.uk/government/people/jim-mcmahon\)](https://www.gov.uk/government/people/jim-mcmahon)

## About the consultation

### Topic of the consultation

This consultation seeks views on the administration of council tax, including how council tax is billed and how payments are collected and enforced.

## Scope of the consultation

This consultation is focused on the administration of council tax and will not seek views on fundamental reform of the council tax system. It sets out the government's proposals to make changes to council tax billing, modernising council tax disregards, reviewing the process for collecting council tax and the fees involved in this.

The consultation also includes a call for evidence, which seeks views on taxpayers' experiences of the wider administration of council tax and potential longer-term changes.

## Geographical scope

These proposals relate to England only.

## Impact assessment

No impact assessment has been prepared for this consultation as it concerns a local taxation regime.

## Body responsible for the consultation

Ministry of Housing, Communities and Local Government

## Duration

The consultation will last for 12 weeks from 20 June until 12 September 2025.

## Enquiries

For all enquires please email [council.tax@communities.gov.uk](mailto:council.tax@communities.gov.uk).

## How to respond

We encourage you to respond to this consultation by [completing the online survey \(https://consult.communities.gov.uk/local-government-finance/modernisation-of-council-tad-administration-test/\)](https://consult.communities.gov.uk/local-government-finance/modernisation-of-council-tad-administration-test/).

The online survey will allow you to save a draft response and return to the survey at a later time. You may also submit additional information or evidence to support your response to this consultation. Further advice on how to use these features is available on the [home page of the online survey \(https://consult.communities.gov.uk/local-government-finance/modernisation-of-council-tad-administration-test/\)](https://consult.communities.gov.uk/local-government-finance/modernisation-of-council-tad-administration-test/).

If you are unable to use the online form, [responses may be sent by email or post as set out below](#).

## Summary of the government's proposed approach

1. The way council tax is administered has not been updated in decades. This consultation sets out how the government intends to modernise the administration of council tax to deliver a fairer and more efficient system for taxpayers and local government.
2. The government proposes changing council tax billing from 10-months to 12-months by default. This will assist households in managing their finances. It proposes maintaining the ability for households to pay over 10 months where this is preferable.
3. The government is seeking views on ways it can improve the transparency of council tax information. This change will help taxpayers understand what their council tax is spent on and help them connect their council tax to local services. The change is also intended to provide taxpayers with information on the support available to them and how to access it.
4. The government is seeking views on how it can modernise council tax disregards to ensure they continue to support those they were intended to support. The criteria for disregards have not been reviewed in decades.
5. The government also proposes changing the outdated and alienating name of the 'severe mental impairment' disregard, and amending its

definition to encourage more eligible people to make use of the disregard.

6. The government is interested in views on how could improve efficiency in billing for councils. The requirements for how councils communicate council tax information is still much the same as when council tax was introduced. This consultation seeks views on how this may be modernised to deliver value for money for councils and taxpayers.
7. The government is seeking views on whether there is anything the government can do to remove barriers to effectively challenging bandings, recognising that some households could be paying more than they should and do not have a straightforward mechanism to check and challenge their council tax band.
8. Finally, the government is proposing changes to processes for collecting and enforcing council tax charges. It is right that councils have the power to recover debts owed to them and to tackle cases of avoidance. However, the government believes households should be free from concerns of disproportionate enforcement action. The government is proposing increasing the time before councils can request a full-bill from households and capping the costs charged on households in seeking liability orders for debts.

## Introduction

Council tax is a tax for council services and makes up an important part of the revenue that local authorities use to deliver essential services such as social care, refuse collection and leisure facilities.

Council tax bills are reduced for certain groups by a range of discounts, exemptions and council tax support designed to reflect personal circumstances. Councils also have broad powers to provide additional support or agree alternative payment plans where they consider this appropriate.

The government recognises the administration of council tax has largely been left unchanged since its introduction in 1993 and is therefore considering improvements that could be made to how council tax is administered and collected.

This consultation proposes changes to council tax billing, moving from 10 to 12-month billing to help households manage their finances. We will consider how we can improve transparency of council tax, reaffirming the link to local services and ensuring those who are eligible can access support. We will also modernise support for households. As part of this we propose changing

the outdated and alienating term “severe mental impairment” which holds households back from claiming support.

We are seeking views on how we can reduce inefficiency in the administration of council tax. This includes how the government can streamline communication from councils to deliver greater value for money – while ensuring households do not miss out any important communications. As part of this we will also consider ways the government can remove barriers from households wishing to check if their dwelling is in the right council tax band.

Furthermore, we propose changes to way council tax is collected and enforced. We propose changing the time before councils can request a full-year’s bill from a household and the fees that are charged to households when councils seek a liability order for any outstanding debts.

The government is clear that any changes will need to strike the right balance between supporting taxpayers who need it most with their council tax bills, ensuring that councils retain the necessary tools to collect the revenue required to deliver public services, and preventing deliberate tax avoidance. It is also important that residents understand how their council tax benefits local communities and can hold councils accountable for how their taxes are spent.

Given the outdated nature of many elements of council tax administration, and the lack of evidence on what changes could make the biggest difference for taxpayers, this consultation document seeks views in two ways.

First, parts of the consultation seek views on firm policy proposals. For example, it includes proposals on changes to council tax instalments which will help taxpayers manage their household budgets. These firm proposals will be labelled ‘consultation questions’.

Secondly, parts of the consultation seek to understand views and build an evidence base on a range of issues designed to understand taxpayers’ experiences of the current system and ways in which it can be modernised. Any questions seeking wider views will be labelled as ‘call for evidence questions’. The call for evidence does not include firm proposals, and responses will instead be used to improve our understanding and inform future policy development.

Most questions in this document seek views from all readers. However, some questions are specifically directed at sector stakeholders (including local authorities and/or those in the debt advice sector) to better understand the operation of the system in practice and scope for change. We have signposted where questions are directed to a specific group (there is no notation where questions are directed at all readers).

Following this consultation, the government will be engaging with a range of stakeholders to develop guidance which will set out the council tax collection and enforcement processes, and clarify councils' and taxpayers' responsibilities and expectations for councils and taxpayers alike, recognising the difficulties that some aggressive collection practices can cause for households – particularly households on low incomes.

This consultation is part of the government's wider strategy to reform the way local government is funded. As part of this, in December 2024 the government published its consultation on local authority funding reform – objectives and principles. The government is today publishing its [response to that consultation \(https://www.gov.uk/government/consultations/local-authority-funding-reform-objectives-and-principles\)](https://www.gov.uk/government/consultations/local-authority-funding-reform-objectives-and-principles) and the [second phase of its consultation into funding reform \(https://www.gov.uk/government/consultations/the-fair-funding-review-20\)](https://www.gov.uk/government/consultations/the-fair-funding-review-20).

The government is deeply concerned by the unfair treatment of vulnerable people facing enforcement actions. Whilst this consultation will not be considering views on the regulation or conduct of enforcement agents, we are working closely with the Ministry of Justice which has published [a consultation on ensuring all enforcement agencies are regulated by the same independent body \(https://www.gov.uk/government/consultations/regulation-of-the-debt-enforcement-sector\)](https://www.gov.uk/government/consultations/regulation-of-the-debt-enforcement-sector). The government continues to encourage councils to only work with Enforcement Conduct Board (ECB) certified firms.

The government welcomes the work of the ECB to develop new standards for enforcement firms and agents aimed at improving fairness for the vulnerable and those struggling to pay. The ECB will apply the standards - which, while voluntary, are a condition of accreditation with the ECB - in its oversight of the enforcement of council tax arrears alongside other debt types. The ECB will be consulting on the standards in the summer with the intention of introducing them by the end of 2025. The proposed changes are part of a wider package of support which will ensure that those facing enforcement action are treated fairly.

Finally, this consultation also links to the objectives of the government's Child Poverty Strategy to increase financial resilience for families and alleviate the effects of child poverty. Improving the council tax administration system will ensure support for vulnerable taxpayers with children who are struggling with their bills, ensure they have access to information on available support and ensure that those facing enforcement action are treated fairly. Future work on exemptions and discount can also help this group.

## Background

How council tax is administered has not been reviewed in decades and many elements that taxpayers interact with such as billing, collection and discounts are outdated. In many cases this does not work for taxpayers or councils. The processes are often complicated for taxpayers, inefficient for councils and can in certain cases lead to disproportionate action to recover council tax, which some third sector organisations have shown particularly affects vulnerable taxpayers.

At the 2025 to 2026 Local Government Finance Settlement, the government committed to improve the presentation and transparency of council tax bills. The government also announced intentions to publish a consultation to explore options to improve transparency on council tax bills and plans to move to 12 monthly billing instalments by default to support taxpayers to manage household bills.

The government took its first steps towards delivering this in January 2025 by changing the regulations to require billing authorities to amend how they presented the adult social care precept on council tax bills. These changes mean that council tax charged by adult social care authorities is now presented as a single line on bills. This not only brought consistency on how council tax levels were presented on bills for all councils but also simplified bills and clarified the council tax levels set by individual local authorities.

This consultation is the next step toward delivering the government's commitment to improve the transparency and simplicity of the system for taxpayers. This document therefore sets out proposals on a number of changes to the administration of the system which will support taxpayers with their bills and enhance their experience with the system.

Parliament has given councils the powers to collect and where necessary, enforce payment of council tax. These powers have not been reviewed in decades. We are therefore seeking wider views on how we can improve local government efficiency in administration and deliver a fairer system for taxpayers.

The government is clear that any changes must strike a balance between supporting taxpayers with their bills and providing councils with the tools to continue to collect the council tax they are due and is necessary to deliver vital public services. It recognises that this balance has not always been struck – often to the detriment of taxpayers, and in particular, vulnerable households. However, whilst the government's intention in this space is clear – as detailed throughout this document – some changes may not be able to be introduced immediately.

Whilst the council tax system is imperfect, there are benefits to it. It is a settled tax that is understood by households and has historically high collection rates. This settled nature and ease of collection means that councils have a degree of certainty in their financial planning which ensures that councils can continue to deliver essential public services. We are

therefore not considering any fundamental reforms to council tax in this consultation.

## Modernising council tax billing

The government is committed to supporting taxpayers. This includes helping them to manage bills and ensuring they have the information they need to access support they are eligible for. The government wants to understand how the council tax billing and administration system can be improved to bring tangible benefits for taxpayers.

This section will include consultation questions setting out firm proposals on changes to council tax billing and changes to the title and definition of the 'severely mentally impaired' disregard on council tax bills.

This section will also include call for evidence questions seeking more general views on further ways we can improve transparency on council tax bills and explore views on modernising existing and new forms of council tax support.

## Changes to council tax billing

The existing council tax billing processes are prescribed by the Council Tax (Administration and Enforcement) Regulations 1992. They provide that, in England, council tax bills can be paid through an annual lump sum or through instalments.

By default, council tax bills are normally paid through 10 instalments (April to January) and the majority of the 25 million council tax bills issued each year in England are paid by this method. Taxpayers also have the right to request to pay their council tax bills over 12 months, and councils have a duty to honour this request as long as the request is made by 15 April of the relevant year<sup>[\[footnote 1\]](#)</sup>. Local authorities may also agree alternative payment arrangements with taxpayers where they consider these appropriate.

The government wants to help households to manage their household finances and believes many households would benefit from being on 12-month instalments by default. This would help taxpayers to spread the cost of their council tax bills over a longer period. The average band D household would be paying approximately £38 less each month if they paid over 12 months because the total cost would be spread further across more

instalments. This would also align with most other payments of household bills, such as utility bills or housing payments.

The government is therefore proposing to amend the statutory instalment regulations to give all taxpayers the default right to pay their council tax bill in 12 instalments as standard. However, the government is also proposing taxpayers will have the right to request 10 monthly instalments if they wish and the request is made by 15 April of the relevant year. This, in effect, is the inverse of the current approach, where 10 instalments is the default, and residents can request 12 instalments if they wish.

### **Consultation questions**

Question 1: The government intends to change the default bill instalments from 10 months to 12 months. Do you agree with this approach? Why/why not?

Question 2: If the government were to move to 12-month instalments by default, do you agree taxpayers should be able to request to pay in 10-monthly payments? Why/why not?

Question 3: What impacts, if any, do you think this change will have on local authorities' cash flow and ability to pay precepting authorities?  
[Local Authorities and other interested parties]

## **Making council tax information more transparent**

Councils are required to provide certain information on council tax bills as well as in supplementary materials. The Council Tax (Demand Notices) (England) Regulations 2011 sets out what information councils are required to include in these materials. This is set out below:

- general details related to the dwelling and the occupier of the dwelling
- amounts set by billing and precepting authorities and percentage change from prior year
- a note on whether any increases are excessive and that a referendum will be held
- any discounts/premiums that may apply to the dwelling
- amounts payable and when they are due
- any amounts due as a result of a penalty
- contact details for the council

- explanatory notes which will include information on how households can claim council tax support and how to dispute any information in the demand notice

Councils can choose to provide further information on billing material, including through a council tax leaflet which may be issued alongside the bill in the post, or online (though local authorities must provide a hard copy where requested). Councils decide what further information to provide reflecting the needs of local residents.

Council tax provides an important source of funding for a range of vital services including adult social care, children's services and refuse collection. However, the government is aware of concerns that it is sometimes unclear how council tax is spent.

Furthermore, every council is required to design and provide a Local Council Tax Support (LCTS) scheme for working-age households in their areas. The government recognises concerns that some taxpayers may be unaware that they are eligible for support and therefore have not applied to receive it.

The government believes it is right that council tax bills and related materials are as transparent for residents as is reasonably possible, however recognises that much of the information is technical/factual in nature. This helps ensure local authorities are fully accountable for the decisions that they take, and all residents are aware of and can claim the support they are entitled to.

The government is not proposing to limit the information that councils may provide in supplementary leaflets. However, we are seeking views on how council tax information may be made more transparent and accessible.

### **Call for evidence questions**

Question 4: Do you feel you have a good understanding of how council tax revenue is used by your local authority?

Question 5: Do you agree further information should be provided on how council tax is spent? Why/Why not? How should this information be presented?

Question 6: Do you feel you have a good understanding of the support offered by your council and how to claim this? How might this be improved?

Question 7: What further information, if any, do you think would be helpful to see on this support? How should this be presented?

## Modernising council tax disregards

The government recognises that some of the support in the council tax system might no longer meet its original policy objectives. This consultation therefore seeks to understand people's experiences with the existing support in the system, and where support may need to be modernised.

A full council tax bill assumes there are at least 2 adults who are not disregarded for council tax living in the dwelling. Where there is only one such adult, they will receive a 25% single person discount. In certain circumstances an individual may be considered 'disregarded' for council tax purposes. This means they would not be counted when considering the number of people living in the dwelling. In the case that a 'disregarded' person lives with one person who is liable, the liable person would be in receipt of the single person discount. Where all resident adults are disregarded a 50% discount applies.

There are a range of council tax disregards in the system. At this stage, the government is seeking views only on the disregards related to apprentices and carers, and proposing policy changes on the disregard related to those with a severe mental impairment.

## Severe mental impairment

The Local Government Finance Act 1992 provides the definition of a person who is regarded as having a 'severe mental impairment' as 'a person who has a severe impairment of intelligence and social functioning (however caused) which appears to be permanent'.

To qualify for this disregard, the individual must have a certificate confirming their condition from a certified medical practitioner and be eligible for a qualifying benefit<sup>[footnote 2]</sup>. Where the only people in a household are those disregarded due to a severe mental impairment, the dwelling will be exempt for council tax purposes.

The government believes the current name and definition of this disregard is outdated and alienating to those who suffer with these conditions and may create a barrier for them from claiming the support they are entitled to. This is in line with the views of organisations in the charitable and health sectors. The Welsh government has recently announced, following its [own consultation \(https://www.gov.wales/consultation-proposed-changes-council-tax-discounts-disregarded-persons-and-exemptions-html#171878\)](https://www.gov.wales/consultation-proposed-changes-council-tax-discounts-disregarded-persons-and-exemptions-html#171878), that they will be renaming and redefining the disregard to the following:

**Title:** Significant cognitive impairment

**Definition:** A severe (and permanent) mental condition or neurological change that impacts on the brain's ability to function and has a significant impact on an individual's daily life.

The government is proposing changing the definition of this disregard to align with the new definition being introduced in Wales. This would update this outdated and alienating term and ensure that there is a consistent approach between England and Wales.

The government is only looking to change the definition of the disregard and has no intention for this to alter the scope of those who are already eligible. There should be no reassessment of those who are already in receipt of the disregard.

**Consultation questions**

Question 8: Do you agree with the proposed new name and definition of the disregard, as set out above? Why/Why not?

Question 9: What are your views on whether the proposed definition is consistent with the existing eligibility for the disregard? [Local Authorities and other interested parties]

Organisations like Money Saving Expert have set out that there may be other barriers to those who suffer from a severe mental impairment claiming this support; for example, the requirement to seek the relevant form from the council and then separately seek a doctor's certification of the impairment.

The government also understands that the approach can differ across English local authorities. For example, some authorities will seek medical approval on behalf of an applicant, whilst others expect applications to include evidence of a doctor certifying the impairment.

In response to this, the Welsh Government have published a universal form which sets out the information required to apply for the disregard. The government is minded to introduce a similar form in England as a means of providing certainty and consistency for taxpayers. This form would be at the discretion of councils to adopt, rather than a requirement.

The government believes it is right that there is a straightforward and simple pathway for those who are eligible to claim this support. However, it also recognises that those eligible (and/or their families) should make an active

decision in seeking the disregard and councils should choose the best approach to serve their local areas.

With this in mind, the government is therefore seeking views on wider barriers to accessing this support including, for example, creating new guidance on access to and the application of the impairment disregard.

### **Call for evidence questions**

Question 10: Have you, or your family members, experienced any barriers to claiming this support? Please describe.

Question 11: Are you aware of any households facing barriers when accessing this support? Please describe. [Local Authorities and other interested parties]

Question 12: What, if anything, do you think could put someone off applying for this support?

Question 13: What do you think the government could do to improve access and accessibility to this disregard?

Question 14: What are your views on a government provided (but not prescribed) form that councils and taxpayers could use to improve consistency of claiming the disregard in England? How should the government incentivise councils to use such a form?

## **Apprentices**

The [Council Tax \(Discounts Disregards\) Order 1992](https://www.legislation.gov.uk/uksi/1992/548/schedule/1) (<https://www.legislation.gov.uk/uksi/1992/548/schedule/1>) provides the definition of an apprentice, for the purpose of council tax, as a person who is:

- employed for the purpose of learning a trade, business, profession, office, employment or vocation
- is undertaking training which will lead to a qualification accredited by a prescribed institution
- and earns no more than £195 per week for the work

The earnings threshold was last updated in 2006 and, since then, there have been significant changes to the employment landscape. This includes the introduction of the National Minimum Wage for apprentices, which was recently updated in April 2025, and is now £7.55 per hour.

As a result, it is now likely that a smaller number of apprentices would qualify for this disregard than when it was last reviewed. The government is therefore interested in whether this disregard is still fit for purpose in its current form, and what changes could be made to ensure that apprentices on lower rates of pay are appropriately supported, for example whether it should be updated or amended to fall in line with the National Minimum Wage for apprentices.

## Carers

The [Council Tax \(Additional Provisions for Discounts Disregards\) Regulations 1992](https://www.legislation.gov.uk/ukxi/1992/552/schedule/made) (<https://www.legislation.gov.uk/ukxi/1992/552/schedule/made>) provides 2 classes of disregard for those who provide care or support. These are designed to ensure that someone would not lose their single person discount if they require a carer to live with them.

Part I of the Schedule to the 1992 Regulations provides for care workers who (a) provide care on behalf of a local authority, central government or a charity, or is employed by the person being cared for on the introduction of a charity, in premises provided by the relevant body or employer, (b) for at least 24 hours per week and (c) does not receive more than £44 per week for this. This remuneration threshold was last updated in 2006.

Part II of that Schedule provides for anyone who provides care to someone with whom they live who is entitled to a qualifying benefit and provides that care for at least, on average, 35 hours per week to someone who is not their spouse, partner or where the person providing care is the parent of a child under 18. For example, this may include someone hired to provide care to someone who is not an immediate family member.

We recognise that these disregards have not been reviewed in a long time. The government is therefore interested in whether this disregard is still fit for purpose in its current form, and what changes could be made to ensure that carers are appropriately supported. In particular, the government is interested in whether more carers could meet the eligibility for a council tax disregard in the future.

### **Call for evidence questions**

Question 15: What are your views on the disregards set out for carers and apprentices?

Question 16: Do you believe the current eligibility criteria for apprentices and/or carers is appropriate?

## Other forms of council tax support

Some support is set by central government. Councils have the power to set further support where they consider this appropriate. For example, some councils as corporate parents offer an effective disregard for care leavers in their area supporting them as they take an important next step in life. The government understands that a limiting effect of this localised approach means that some care leavers cannot claim the support if they move outside the council area in which they were in care.

The government is interested in understanding views on whether central government should prescribe further disregards for other groups (such as those provided by particular councils) nationally.

### Call for evidence questions

Question 17: Are there any other disregards which should be considered in respect of certain cohorts who do not fall within the current disregards?

Question 18: Do you or anyone in your household fit into one of these cohorts? If so, what would be the impact of any new forms of support on your household?

## Barriers to improved efficiency

The government believes there is an opportunity to review and improve efficiency in the council tax system and in particular, to consider whether there are any barriers in existing legislation which limit this efficiency.

This section includes call for evidence questions seeking general views on how councils can be more efficient in their communications and the barriers to achieving this. It also seeks views on the efficiency of the process for challenging council tax bands.

## Communicating council tax information

Council tax legislation – The Local Government Finance Act 1992 – requires councils to provide information and communications to their residents. This includes a requirement to publish a notice of certain council tax decisions in a local newspaper, providing paper copies of council tax bills by default (however, a digital version can be provided instead, where requested or agreed). It also requires determinations to apply a premium or change discounts to be published in at least one local newspaper.

The government recognises that the way similar communications (e.g. utility bills) are shared has changed since the system was introduced. There may be more efficient ways certain information may be provided which could represent a better value for money for councils, and aid understanding and knowledge of bills for taxpayers.

However, it is crucial that information remains accessible for all residents so they can continue to make informed decisions. The government is aware that there remains a digital divide in the country, and not all groups have equal access to digital services, for example.

We are therefore seeking views on the modernisation of these processes and how this can be inclusive of all residents.

### **Call for evidence questions**

Question 19: What are your views on how information is currently provided by councils.

Question 20: What council tax information do you believe could be communicated digitally?

Question 21: In relation to any suggestions in question 20, how could councils ensure this was accessible to all residents?

## **Challenging council tax bands**

The Valuation Office Agency (VOA) has a duty to maintain the council tax list, ensuring dwellings are in the correct band representing sale values as at 1 April 1991. However, the government recognises there may be cases where a property is not in the correct band - some properties may be in too high a band, and others in too low. As a result, those found to be in too high a band could be paying more than they ought to be. This is unfair and the VOA therefore has processes available to households to challenge council tax bands.

A proposal (formal challenge) against a council tax band can be made in certain circumstances. These include: where the household has been liable for less than 6 months (i.e. within 6 months of moving into a property), where there is a relevant change that affects the property (e.g. part of the dwelling has been demolished), or where the property needs to be added or removed from the council tax list. A formal challenge carries a right of appeal to the Valuation Tribunal who will consider evidence from the parties and make a decision based on statutory assumptions in place - usually within 9 months following submission of the appeal.

Outside of these circumstances, where a formal challenge is therefore unavailable, households may request an informal review of their council tax band from the VOA. An informal review does not carry a right to appeal. However, taxpayers can request further informal reviews at any time where the household has evidence that their band is incorrect. The government is interested in whether there are any barriers to effective band challenges or informal reviews.

### **Call for evidence questions**

Question 22: What are your views on the current process for challenging a council tax band? What changes, if any, should the government consider to the council tax band challenge process?

## **Collection and enforcement of council tax**

The current framework for the enforcement of council tax is set out in Schedule 4 to the Local Government Finance Act 1992 and the detailed process is provided for in the Council Tax (Administration and Enforcement) Regulations 1992.

It is aimed primarily to enforce payment of council tax in support of council finances, and not to punish individuals for non-payment of council tax. As such, the process establishes whether or not non-payment is due to wilful refusal or culpable neglect.

There have been no significant changes to the collection and enforcement processes since 1993. The government is therefore seeking views on changes to improve the system for taxpayers whilst maintaining council tax collection rates.

This section will include consultation questions setting out a firm proposal on reviewing the time before a council can seek a liability order and

introducing a cap on costs for seeking liability orders. This section will also include call for evidence questions on the processes to collect council tax and ultimately, its enforcement.

The government believes that the current enforcement practices are, in some cases, heavy handed and disproportionate, and does not believe it is right for vulnerable people to be threatened with disproportionate enforcement action. Subject to the responses to this consultation and evidence gathered, the government intends to update guidance on the collection and enforcement of council tax.

This guidance will set clear expectations on the responsibilities of councils and taxpayers in the system. There are excellent examples of councils who undertake a welfare and entitlement checks to ensure those they are working with are in receipt of benefits they are entitled to. This guidance will also clarify the government's expectations on councils to perform appropriate welfare checks and refer taxpayers to debt advice early in the process. The government believes this is an important step councils should be taking to prevent taxpayers reaching the enforcement stage, benefiting residents and councils alike.

The government will explore introducing statutory guidance, which councils are required to have regard for, on the administration of council tax when parliamentary time allows.

## Enforcement of council tax

When a liable taxpayer fails to pay their council tax, the council will usually send a reminder notice to the taxpayer setting out the consequences of failure to pay. This reminder notice can be sent 7 days after a missed payment. Following that, the legislation provides that if the bill remains unpaid 7 days after the reminder notice has been issued the full amount due for the year becomes payable. The council may also seek a liability order to confirm the debt and start enforcement actions.

However, while the full amount for the year becomes payable, councils may engage with the taxpayer at any stage in this process to agree a payment plan. For taxpayers who have been unable to pay their monthly payment, the government recognises it is highly unlikely that they will be in a position to pay the entire outstanding amount in a single payment.

The government's [existing best practice guidance](https://www.gov.uk/government/publications/council-tax-collection-best-practice-guidance-for-local-authorities/council-tax-collection-best-practice-guidance-for-local-authorities) (<https://www.gov.uk/government/publications/council-tax-collection-best-practice-guidance-for-local-authorities/council-tax-collection-best-practice-guidance-for-local-authorities>) notes some of the important assistance many councils already provide residents in paying their bills. This encourages all councils to be

sympathetic to those in financial hardship and to signpost residents who are struggling to pay to appropriate support.

It is critical councils have the power to recover unpaid council tax and many councils do good work to support local people. However, the government believes that aggressive recovery action has been applied too quickly and too intensely in some cases. In certain cases, it is also counter-productive, leading to payments which are unmanageable, causing significant stress and hardship for taxpayers and, depending on what recovery action is taken by councils, leading to costs being incurred without successful tax recovery. The government therefore believes that this approach is not sustainable for taxpayers or councils.

The government is seeking views on the process of debt collection and tax recovery and ways in which it could be handled more effectively and proportionately to help households manage their debts, whilst striking a fair balance with the need for councils to collect tax which they rely on for public services.

Although council tax is different in nature to commercial lending, lenders are required to give borrowers more time and support before demanding repayment of a loan in full. The government is proposing to reform the process of debt collection and tax recovery to fairly support households to manage their debt, while maintaining councils' ability to prevent deliberate tax avoidance. In particular, we are interested in the work the Welsh Government is undertaking to amend the process/timeline for acquiring a liability, to give households more time to settle their debts before escalating to a potentially fruitless liability order.

The government is proposing to update the Council Tax (Administration and Enforcement) Regulations 1992 that sets out the timeframe for liability orders being issued. This includes considering what an appropriate timeframe for a liability order being issued should be or charging a full bill. The government is also proposing to publish guidance which could directly set its expectation of councils in this process. It will also encourage the use of payment plans and other soft recovery methods (e.g. early referrals to debt advice) to support those who are unable to pay.

The government is also seeking views on additional steps councils could follow before seeking a liability order - in particular, in the prescribed use of repayment plans. The government intends to use responses from the questions below to inform a later technical consultation which will set out firm proposals on the steps councils should be required to take ahead of seeking a liability order.

### **Consultation questions**

Question 23: The government is interested in changing regulations on when councils can request a full bill, or seek liability orders, to a more

appropriate and proportionate timeframe.

How long after a reminder notice, should full liability apply:

- after 7 days, as now
- after 14 days
- after 31 days
- after 62 days
- after 90 days
- other

Please explain your answer.

### **Call for evidence questions**

Question 24: Are there any further steps councils should take before being able to charge for a full-year's bill? For example, offering alternative payment plans, providing further reminder notices or undertaking welfare checks.

Question 25: Do you believe there are any barriers to councils being able to take the kind of steps set out in Question 24? [Local authorities and other interested parties]

Question 26: What other ways can councils support individuals when they miss a council tax payment?

## **Liability orders**

Where someone has overdue council tax, the Council Tax (Administration and Enforcement) Regulations 1992 sets out the process by which local authorities can apply to the magistrates' court for a liability order to recover the outstanding bill. This confirms that the relevant amount is owed to the council and grants them powers to enforce this debt. The Regulations also set out provisions that allow authorities to recover any reasonable costs which might have been incurred in the process of applying for the liability order.

Following the granting of the liability order, the costs of acquiring the liability order are added to the outstanding debt. The Regulations do not prescribe a

cap on the amount that councils can charge for these costs, only that these costs must have been reasonably incurred in obtaining the liability order.

The amount that is charged varies based on the case – the government notes from council websites that costs range from £35 to £172. This means that taxpayers in some authority areas may be paying considerably more than taxpayers in other areas, when the costs incurred by local authorities should be broadly similar.

The Welsh Government consulted on this issue in July 2010 and following the consultation, in February 2011, introduced a cap for all Welsh local authorities of £70.

The government's view is that discrepancies in charges between authorities are not fair on taxpayers. Therefore, the government is proposing to introduce a cap on the total costs which can be added to a bill for seeking a liability order.

The government is also interested in views on whether a cap on the liability costs should apply equally to all types of residential properties or whether, for example, it should not apply to empty and second homes which can attract council tax premiums.

### **Consultation questions**

Question 27: Do you agree that the government should introduce a cap on the reasonable costs that a court can award for a council's costs for an application for a liability order?

Question 28: What do you think this cap should be set at? Please explain your answer:

- less than £70
- up to £70
- between £71 and £100
- over £100
- other

Question 29: Should the cap apply when seeking a liability order on second or empty homes?

## **Powers to enforce council tax**

Following the successful application for a liability order, councils may proceed with certain enforcement actions. These can include, for example, taking out an attachment of earnings order<sup>[footnote 3]</sup> or using enforcement agents to recover debts. It is only after these processes have exhausted that a council can apply to the magistrates' courts to issue a warrant to commit the debtor to prison.

Before an individual can be imprisoned for non-payment of council tax, the court must be satisfied that the reason for non-payment was for 'wilful refusal' or 'culpable neglect'<sup>[footnote 4]</sup>. The legislation does not give courts the power to imprison individuals if they cannot afford to pay their council tax.

The government is seeking views on the current powers to enforce council tax, and alternative forms of enforcement actions which councils can take to ensure council tax is paid.

This consultation is not seeking views on the use of enforcement agents. The Ministry of Justice's consultation will separately look to give the Enforcement Conduct Board statutory footing. This will provide consistency and clear regulations for enforcement agents used by councils.

### **Call for evidence questions**

Question 30: Do you believe the current enforcement is or is not proportionate in the context of council tax collection? Why/why not?

Question 31: What are your views on ways enforcement could better reflect the needs of those in financial or other hardship?

Question 32: What are your suggestions on alternative or additional measures to ensure council tax is paid?

## **Broader collection powers**

The government is interested in understanding taxpayers' experiences with the current processes for collection of council tax. We believe it is important taxpayers are able to pay their council tax in a way that is appropriate for them, but which also ensures that councils can continue to collect tax in an efficient and timely manner and prevent tax avoidance.

Councils already have a broad range of methods available to them to collect council tax. These include, but are not limited to:

- paying by direct debit

- debit/credit card
- setting up standing orders
- paying by cheque
- paying at the post office
- using 'Paypoint, Payzone at newsagents and convenience stores

Whilst most residents pay their bills in 10 monthly instalments (though this consultation seeks to change to 12 monthly by default – see above), taxpayers may also agree alternative payment plans with their councils, including quarterly, annually and in some cases weekly payments where the council agrees. Taxpayers currently have a right to request 12 monthly billing.

The government is seeking views on any further methods which should be available for taxpayers to pay their council tax.

### **Call for evidence questions**

Question 33: What are your views on the current methods available to councils to collect council tax?

Question 34: How else do you think council tax could be efficiently and fairly collected?

## **Any other comments**

### **Call for evidence questions**

Question 35: Do you have any views on anything else related to council tax administration which has not been covered in this consultation and call for evidence? If so, please provide them here.

## **Public Sector Equality Duty**

Under the Public Sector Equality Duty, the government is required to have due regard to the need to:

- eliminate unlawful discrimination, harassment, victimisation and any other conduct prohibited by the Equality Act 2010
- advance equality of opportunity between people who share a protected characteristic and people who do not share it, and
- foster good relations between people who share a protected characteristic and people who do not share it

The protected characteristics which should be considered are:

- age
- disability
- sex
- gender reassignment
- marriage or civil partnership
- pregnancy and maternity
- race
- religion or belief
- sexual orientation

The aim of the changes proposed in the consultation is to improve council tax billing and wider administration of the system. We believe these changes will have a positive impact on taxpayers, particularly those with certain protected characteristics who will be reliant on council tax support.

The government will include a summary of the equalities impacts of its proposals as part of the response to this consultation.

Question 36: Do you have any views on whether any of the proposed changes in the consultation will have any disproportionate impacts on any particular groups with protected characteristics compared to others?

## Next steps

This consultation will last for 12 weeks from 20 June, with all comments to be received by 12 September 2025. Once the consultation has closed, the government will analyse all the responses and publish a summary on GOV.UK.

The consultation responses will be used to inform possible further consultations required to work out details on some of the proposed options. The responses to the call for evidence will be used to inform future policy development on the areas where we sought views on.

## Contact details and list of consultation questions

We request responses through the [online form](https://consult.communities.gov.uk/local-government-finance/modernisation-of-council-tax-administration-test/) (<https://consult.communities.gov.uk/local-government-finance/modernisation-of-council-tax-administration-test/>).

However, if you are unable to access the online survey, responses may be sent by email to [council.tax@communities.gov.uk](mailto:council.tax@communities.gov.uk).

Alternatively, they may be sent by post to:

Ministry of Housing, Communities and Local Government  
Local Tax Team, Local Government Finance  
SE Quarter - 2nd Floor Fry Building  
2 Marsham Street  
London  
SW1P 4DF

If you reply to this consultation by email or post, please confirm whether you are replying as an individual or submitting an official response on behalf of an organisation, and include the following information:

- your name
- type of respondent or organisation are you replying on behalf of (select one): combined authority; fire and rescue authority; local authority association or special interest group; local authority councillor; London borough; member of parliament; member of the public; metropolitan district; other representative group; parish or town council; shire county; shire district; unitary authority; voluntary organisation
- your position (if applicable)
- the name of organisation (if applicable)

Please also structure your response to answer the consultations below. Please answer 'no view' where you do not have a view in response to a question. We will categorise responses as not indicating a view where written responses are unclear.

## List of consultation questions

Questions 3, 9, 11 and 24 are for local authorities only.

Question 1: The government intends to change the default bill instalments from 10 months to 12 months. Do you agree with this approach? Why/why not?

Question 2: If the government were to move to 12-month instalments by default, should taxpayers be able to request to pay in 10-monthly payments?

Question 3: What impacts, if any, do you think this change will have on local authority's' cash flow and ability to pay precepting authorities? [Local Authorities and other interested parties]

Question 4: Do you feel you have a good understanding of how council tax revenue is used by your local authority?

Question 5: Do you agree further information should be provided on how council tax is spent? Why/Why not? How should this information be presented?

Question 6: Do you feel you have a good understanding of the support offered by your council and how to claim this? How might this be improved?

Question 7: What further information, if any, do you think would be helpful to see on this support? How should this be presented?

Question 8: Do you agree with the proposed new name and definition of the disregard, as set out above? Why/Why not?

Question 9: What are your views on whether the proposed definition is consistent with the existing eligibility for the disregard? [Local authorities and other interested parties]

Question 10: Have you, or your family members, experienced any barriers to claiming this support? Please describe.

Question 11: Are you aware of any households facing barriers when accessing this support? Please describe. [Local Authorities and other interested parties]

Question 12: What, if anything, do you think could put someone off applying for this support?

Question 13: What do you think the government could do to improve access and accessibility to this disregard?

Question 14: What are your views on a government provided (but not prescribed) form that councils and taxpayers could use to improve consistency of claiming the disregard in England? How should the government incentivise councils to use such a form?

Question 15: What are your views on the disregards set out for carers and apprentices?

Question 16: Do you believe the current eligibility criteria for apprentices and/or carers is appropriate?

Question 17: Are there any other disregards which should be considered in respect of certain cohorts who do not fall within the current disregards?

Question 18: Do you or anyone in your household fit into one of these cohorts? If so, what would be the impact of any new forms of support on your household?

Question 19: What are your views on how information is currently provided by councils.

Question 20: What council tax information do you believe could be communicated digitally?

Question 21: In relation to any suggestions in question 20, how could councils ensure this was accessible to all residents?

Question 22: What are your views on the current process for challenging a council tax band? What changes, if any, should the government consider to the council tax band challenge process?

Question 23: The government is interested in changing regulations on when councils can request a full bill, or seek liability orders, to a more appropriate and proportionate timeframe.

How long after a reminder notice, should full liability apply:

- after 7 days, as now
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- after 90 days
- other

Please explain your answer.

Question 24: Are there any further steps councils should take before being able to charge for a full-year's bill? For example, offering alternative payment plans, providing further reminder notices or undertaking welfare checks.

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Question 32: What are your suggestions on alternative or additional measures to ensure council tax is paid?

Question 33: What are your views on the current methods available to councils to collect council tax?

Question 34: How else do you think council tax could be efficiently and fairly collected?

Question 35: Do you have any views on anything else related to council tax administration which has not been covered in this consultation and call for evidence? If so, please provide them here (250-word limit).

Question 36: Do you have any views on whether any of the proposed changes in the consultation will have any disproportionate impacts on any particular groups with protected characteristics compared to others?

## About this consultation

This consultation document and consultation process have been planned to adhere to the Consultation Principles issued by the Cabinet Office.

Representative groups are asked to give a summary of the people and organisations they represent, and where relevant who else they have consulted in reaching their conclusions when they respond.

Information provided in response to this consultation may be published or disclosed in accordance with the access to information regimes (these are primarily the Freedom of Information Act 2000 (FOIA), the Environmental Information Regulations 2004 and UK data protection legislation. In certain circumstances this may therefore include personal data when required by law.

If you want the information that you provide to be treated as confidential, please be aware that, as a public authority, the Department is bound by the information access regimes and may therefore be obliged to disclose all or some of the information you provide. In view of this it would be helpful if you could explain to us why you regard the information you have provided as confidential. If we receive a request for disclosure of the information we will take full account of your explanation, but we cannot give an assurance that confidentiality can be maintained in all circumstances. An automatic confidentiality disclaimer generated by your IT system will not, of itself, be regarded as binding on the Department.

The Ministry of Housing, Communities and Local Government will at all times process your personal data in accordance with UK data protection legislation and in the majority of circumstances this will mean that your personal data will not be disclosed to third parties. A full privacy notice is included below.

Individual responses will not be acknowledged unless specifically requested.

Your opinions are valuable to us. Thank you for taking the time to read this document and respond.

Are you satisfied that this consultation has followed the Consultation Principles? If not or you have any other observations about how we can improve the process please contact us via the complaints procedure.

## Personal data

The following is to explain your rights and give you the information you are entitled to under UK data protection legislation.

Note that this section only refers to personal data (your name, contact details and any other information that relates to you or another identified or identifiable individual personally) not the content otherwise of your response to the consultation.

### 1. The identity of the data controller and contact details of the Data Protection Officer

The Ministry of Housing, Communities and Local Government (MHCLG) is the data controller. The Data Protection Officer can be contacted at: [dataprotection@communities.gov.uk](mailto:dataprotection@communities.gov.uk) or by writing to the following address:

Data Protection Officer,  
Ministry of Housing, Communities and Local Government,  
Fry Building,  
2 Marsham Street,  
London  
SW1P 4DF

### 2. Why we are collecting your personal data

Your personal data is being collected as an essential part of the consultation process, so that we can contact you regarding your response and for statistical purposes. We may also use it to contact you about related matters.

We will collect your IP address if you complete a consultation online. We may use this to ensure that each person only completes a survey once. We will not use this data for any other purpose.

Sensitive types of personal data Please do not share special category personal data or criminal offence data if we have not asked for this unless absolutely necessary for the purposes of your consultation response. By 'special category personal data', we mean information about a living individual's:

- race
- ethnic origin
- political opinions
- religious or philosophical beliefs
- trade union membership
- genetics
- biometrics
- health (including disability-related information)
- sex life; or
- sexual orientation.

By 'criminal offence data', we mean information relating to a living individual's criminal convictions or offences or related security measures.

### **3. Our legal basis for processing your personal data**

The collection of your personal data is lawful under article 6(1)(e) of the UK General Data Protection Regulation as it is necessary for the performance by MHCLG of a task in the public interest/in the exercise of official authority vested in the data controller. Section 8(d) of the Data Protection Act 2018 states that this will include processing of personal data that is necessary for the exercise of a function of the Crown, a Minister of the Crown or a government department i.e. in this case a consultation.

Where necessary for the purposes of this consultation, our lawful basis for the processing of any special category personal data or 'criminal offence' data (terms explained under 'Sensitive Types of Data') which you submit in response to this consultation is as follows. The relevant lawful basis for the processing of special category personal data is Article 9(2)(g) UK GDPR ('substantial public interest'), and Schedule 1 paragraph 6 of the Data Protection Act 2018 ('statutory etc and government purposes'). The relevant lawful basis in relation to personal data relating to criminal convictions and offences data is likewise provided by Schedule 1 paragraph 6 of the Data Protection Act 2018.

## 4. With whom we will be sharing your personal data

MHCLG may appoint a 'data processor', acting on behalf of the Department and under our instruction, to help analyse the responses to this consultation. Where we do we will ensure that the processing of your personal data remains in strict accordance with the requirements of the data protection legislation.

MHCLG will take reasonable and proportionate steps to remove personal data from the consultation responses before using an Artificial Intelligence (AI) tool. The AI tool processes data securely and does not copy or share data. The data will only be accessed and used by those authorised to do so.

The AI tool identifies themes present in the responses. The draft themes are reviewed and agreed by a policy team before the tool then maps responses to the themes to be used by policy teams to analyse the consultation. MHCLG will take steps to check for accuracy and identify and reduce bias.

## 5. For how long we will keep your personal data, or criteria used to determine the retention period.

Your personal data will be held for two years from the closure of the consultation, unless we identify that its continued retention is unnecessary before that point.

## 6. Your rights, e.g. access, rectification, restriction, objection

The data we are collecting is your personal data, and you have considerable say over what happens to it. You have the right:

a) to see what data we have about you b) to ask us to stop using your data, but keep it on record c) to ask to have your data corrected if it is incorrect or incomplete d) to object to our use of your personal data in certain circumstances e) to lodge a complaint with the independent Information Commissioner (ICO) if you think we are not handling your data fairly or in accordance with the law. You can contact the ICO at <https://ico.org.uk/> (<https://ico.org.uk/>), or telephone 0303 123 1113.

Please contact us at the following address if you wish to exercise the rights listed above, except the right to lodge a complaint with the ICO:

[dataprotection@communities.gov.uk](mailto:dataprotection@communities.gov.uk) or

Knowledge and Information Access Team,  
Ministry of Housing, Communities and Local Government,  
Fry Building,  
2 Marsham Street,  
London  
SW1P 4DF

## **7. Your personal data will not be sent overseas.**

## **8. Your personal data will not be used for any automated decision making.**

## **9. Your personal data will be stored in a secure government IT system.**

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1. For requests after 15 April the number of instalments will be the number of whole months left in the year.
2. Qualifying benefits are set out in article 3 of the Council Tax (Discounts Disregards) Order 1992/548, as amended by S.I. 1994/543, 1995/619, 1996/636, 1996/3143, 1997/656, 2013/388, 2013/591 and 2013/630.
3. A legal document sent to your employer which requires them to take money from your wages to pay your outstanding council tax bill
4. [The Council Tax \(Administration and Enforcement\) Regulations 1992 \(https://www.legislation.gov.uk/ukxi/1992/613/regulation/47\)](https://www.legislation.gov.uk/ukxi/1992/613/regulation/47) regulation 47.