

## **Council Tax information letter 1/2025: Changes to the presentation of the adult social care precept on bills and other updates on council tax**

### **Who should read**

**Council Tax Section staff.**

### **Council Tax Information Letter Content:**

- The Council Tax (Demand Notices and Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2025
- Amendment to the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003
- Homes for Ukraine Scheme and Council Tax Disregard
- Enforcement Conduct Board's accreditation of local authority in-house enforcement services

## The Council Tax (Demand Notices and Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2025

This letter summarises the provisions of [The Council Tax \(Demand Notices and Prescribed Classes of Dwellings\) \(England\) \(Amendment\) Regulations 2025](#) which will remove the requirement for billing authorities to provide bespoke information about Adult Social Care (ASC) precept charged by ASC authorities on council tax (CT) demand notices and information supplied with the demand notices. The Regulations were laid before Parliament on 8 January 2025 and will come into force on 6 February 2025. Local authorities are expected to apply these changes in CT demand notices issued to billpayers from the start of the financial year of 2025-26.

The changes will return the presentation of council tax levels and increases on demand notices and in the information supplied with demand notices to the pre-2016-17 approach. The Regulations will require billing authorities to adjust the presentation of the council tax charge by ASC authorities on CT demand notices to show a single line for its total cash charge and annual increase, with one cash figure and one percentage figure. There will be no requirement to show separate disaggregated information about the ASC precept. As a result, the way in which billing authorities present information on council tax levels on CT demand notices will be the same for both ASC and non-ASC authorities. The presentation of charges from other authorities in an individual area (police, fire, mayors, parishes) will remain unchanged. The Regulations will also remove the requirement for billing authorities to include information on the ASC precept in the explanatory notes and in the information required to be supplied with the demand notices. Whilst there is no requirement for councils to provide an explanation on how council tax levels are presented on council tax bills, the government encourages councils to consider the clearest way of presenting council tax information for the benefit of taxpayers.

To ensure there is consistency of approach for all authorities, the Regulations will also amend Schedule 4 of the Local Government (Structural Changes) (Finance) Regulations 2008 to lift the requirement for restructuring authorities to show bespoke information about the ASC precept on CT demand notices bills for the financial year of 2025-26 onwards.

Local authorities will be required to continue to apply the previous requirements to CT demand notices which are issued to billpayers in respect of financial years prior to 2025-26.

## **Amendment to the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003**

The Regulations will include an amendment to the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 to clarify the administrative operation of the exceptions to the council tax premiums for long term empty homes and second homes which may apply to properties marketed for sale or let. These amendments will update the amending Regulations (The Council Tax (Prescribed Classes of Dwellings and Consequential Amendments) (England) Regulations 2024 which introduced the exceptions to the council tax premiums. The amendments will (i) clarify the conditions under which a dwelling can be excepted as being actively marketed for sale or let; (ii) clarify the definition of a dwelling which is marketed for sale.

## **Homes for Ukraine Scheme and Council Tax Disregard**

In April 2022 the previous government set out wide ranging measures to ensure that households providing a home for a sponsored person under the Homes for Ukraine scheme maintained their council tax discounts, exemptions and local council tax support. The government continues to be grateful to all hosts/sponsors who have supported the scheme and made accommodation available.

The government is aware that there is scope for hosts/sponsors to experience unexpected detriment despite the mitigations in place. Local authorities are well placed to identify these instances, which are likely to be modest in number, and the particular circumstances of affected taxpayers. In such circumstances, councils may wish to consider using the discretionary powers under section 13A(1)(c) of the Local Government Finance Act 1992 to apply a discount to council taxpayer's liability. In all cases, councils should work with billpayers to agree affordable and sustainable payment plans.

## **Enforcement Conduct Board's accreditation of local authority in-house enforcement services**

The government is supportive of the Enforcement Conduct Board (ECB)'s Accreditation Scheme, through which the ECB provides independent oversight and accountability of the enforcement industry. We welcome the news that 6 local authorities have voluntarily signed up to the ECB's Accreditation Scheme as this shows a further commitment to maintaining high standards, accountability and fairness whilst taking enforcement actions. We encourage other councils to consider the merits of signing up to the scheme. [Further information can be found here.](#)

We hope that you find this helpful.



Should you have any queries, please contact the Department  
at: [council.tax@communities.gov.uk](mailto:council.tax@communities.gov.uk).

Local Taxation and Pensions Division  
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