

## Council Tax - Claim for Discount/Exemption Persons in Detention

The amount of Council Tax payable is based on the assumption that there are two, or more, adults living in each property. A discount of 25% will apply where there is only one resident or where ALL the other adult residents fall into certain categories. One of these categories is based upon persons in detention. Where a person aged 18 or over, is normally resident in a property and that person is detained elsewhere, by order of a court, he/she is disregarded for the purpose of Council Tax and a discount may apply. Where all residents qualify for certain disregards, a full exemption may apply. **See overleaf for definitions of Persons in Detention.**

If any members of your household are in detention, complete and return the form to:

**Freepost RBSANDWELL**

**Account Number**

**Address**

**Number of adults (18 or over) living at the property?**

**Full Name of the person detained**

**Telephone Number / Email Address**

**The name and address of Bail Hostel / Prison at which they are held**

**Date taken into custody**

**State the earliest date they could expect to be released**

**Were they detained for non-payment of a fine, or non-payment of Council Tax?**

Yes  No

Please State:

**DECLARATION - which must be completed by, or on behalf of, the liable resident**

I declare that the information given above is true and accurate to the best of my knowledge and belief. I undertake to notify the Revenues and Benefits Service of any change in circumstances, which could affect my entitlement to a Council Tax discount. I understand that a minimum £70 penalty can be imposed if any information supplied is found to be inaccurate.

Full Name \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

## Guidance Notes

Schedule 1 of the Local Government Act 1992 states:-

**1 (1)** A person shall be disregarded for the purposes of a discount on a particular day if at any time on the day:-

- (a) he/she is detained in a prison, a hospital or any other place by virtue of an order of a court to which sub paragraph (2) below applies
- (b) he/she is detained under paragraph 2 of Schedule 3 to the Immigration Act 1971 (deportation),
- (c) he/she is detained under Part II or Section 46,47,48 or 136 of the Mental Health Act 1983, or
- (d) he/she is detained under Part V or section 69,70,71 or 118 of the Mental Health (Scotland) Act 1984.

**(2)** This sub-paragraph applies to the following courts:-

- (a) a court in the United Kingdom and
- (b) a standing Civilian Court established under the Armed Forces Act 1976.

**(3)**

- (a) If a person is temporarily discharged under section 28 of the Prison Act 1952, or temporarily released under rules under section 47(5) of that Act.
- (b) is temporarily discharged under section 27 of the Prisons (Scotland) Act 1989, or temporarily released under rules under section 39(6) of that Act, for the purposes of sub-paragraph (1) above he/she shall be treated as detained.

**(4)**

- (a) Sub-paragraph (1) above does not apply where the person is detained under regulations made under paragraph 8 of Schedule 4 (i.e. those serving sentences for non-payment of community charge or council tax).
- (b) Sub-paragraph (1) above does not apply where the person is detained under section 76 of the Magistrates Courts Act 1980, or section 9 of the Criminal Justice Act 1982, for default in payment of a fine, or
- (c) he/she is detained under section 407 of the Criminal Procedure (Scotland) Act 1975.

**(5)** In sub-paragraph (1) above "order" includes a sentence, direction, warrant or other means of giving effect to the decision of the court concerned.

**(6)** The Secretary of State may by order provide that a person shall be disregarded for the purposes of a discount on a particular day if:-

- (a) on the day he/she is imprisoned, detained or in custody under the Army Act 1955, the Air Force Act 1955 or the Naval Discipline Act 1957 and
- (b) such conditions as may be specified in the order are fulfilled.

**2 (1)** Under paragraph 1(6) of Schedule 1 to the Act, a person is to be disregarded for the purpose of a discount on a particular day if:

- (a) on the day he/she is imprisoned, detained or in custody under the Army Act 1955, the Air Force Act 1955 or the Naval Discipline Act 1957 and
- (b) the conditions prescribed in paragraph (2) below are fulfilled

**(2)** The conditions are that, where the person is in custody under arrest:-

- (a) he/she is not in custody under open arrest; and
- (b) the custody forms part of a continuous period exceeding 48 hours during which he/she under arrest.

**(3)** A person is to be treated as in custody under open arrest for the purposes of paragraph (2)(a) if he/she is so treated for the purposes of Queen's Regulations for the Navy, Army or Air Force.

**Please Note:** Where there is a legitimate reason to do so information which is collected for the administration of Council Tax may be shared with other departments within Sandwell Council.