
Overview

This standard is about establishing who is liable for local taxation and the amount they need to pay. In England, Wales and Northern Ireland this function is concerned solely with property taxation, whilst in Scotland it also includes establishing liability for water and sewerage charges. It involves identifying the party or parties liable for taxes on a property, creating and maintaining accounts for individual taxpayers, establishing how much each taxpayer owes; applying discretions; assessing and regularly reviewing entitlements to reductions.

In this standard the term property taxation refers to council tax and non-domestic rates in England, Wales and Scotland and domestic and non-domestic rates in Northern Ireland.

**Performance
criteria**

- You must be able to:
- P1 establish the identity of the liable party(ies) and their billing address details
 - P2 create an account in the name of all liable party(ies)
 - P3 calculate the amount due for each liable party
 - P4 establish and award discounts, reliefs or exemptions where appropriate
 - P5 apply procedures for council tax or domestic rates discretions
 - P6 be proactive in promoting available discounts, reliefs and exemptions, and refer customers to relevant benefits information where appropriate
 - P7 review entitlements to discounts, reliefs or exemptions in accordance with organisational procedures
 - P8 terminate the entitlement to any discounts, reliefs or exemptions where necessary and notify the reasons to the taxpayer
 - P9 check and refund overpayments, ensuring that interest is calculated and paid where relevant
 - P10 correctly close old accounts when required and process any balances owing or refunds due

Knowledge and understanding

The Statutory Framework

You need to know and understand:

K1 the concept of sole, joint and several liability

The Taxation Environment

You need to know and understand:

- K2 how liability for local taxes is determined and related dates or timescales
- K3 methods of identifying and confirming the identity and billing address of a liable party
- K4 the differences, for taxation purposes, between occupied, part occupied and unoccupied properties
- K5 the principles underpinning the calculation of taxation liabilities and reductions
- K6 the different types of discounts, reliefs and exemptions relating to local taxation, and the rules and regulations governing entitlement to them
- K7 the information required from a taxpayer making an application for discounts, reliefs or exemptions
- K8 the principles underpinning the calculation of overpayments, interest on overpayments, and refunds

The Organisation

You need to know and understand:

- K9 the requirements and processes for arranging property inspections where such a service exists
- K10 procedures for calculating amounts due
- K11 organisational procedures and schedules for reviewing liabilities and entitlement to reductions
- K12 how liabilities are affected by discretions available to local authorities
- K13 the importance of balancing the authority's need to maximise revenue with proactively identifying and applying eligible reductions on behalf of taxpayers.
- K14 to whom to refer matters that are outside your responsibility or remit
- K15 procedures for complying with relevant data protection legislation

ASTLT2
Establish liabilities and amounts due



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