

## Overview

This standard is about establishing who is liable for local taxation and the amount due. 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; and 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.

## Establish liabilities and amounts due

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### Performance criteria

*You must be able to:*

1. establish the identity of the liable party or parties and their billing address details
2. create an account in the name of the liable party or parties
3. calculate the amount due for each liable party or parties
4. establish and award discounts, reliefs or exemptions
5. apply the relevant local authority procedures for council tax or domestic rates discretions
6. promote available discounts, reliefs and exemptions, and refer customers to relevant benefits information when required
7. review entitlements to discounts, reliefs or exemptions in accordance with your organisation's procedures
8. stop the entitlement to discounts, reliefs or exemptions where required and notify the reasons to the taxpayer
9. confirm and refund overpayments, ensuring that interest is calculated and paid where relevant
10. close old accounts when required and process any balances owing or refunds due

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### Knowledge and understanding

*You need to know and understand:*

1. the relevant codes of practice, legislation and regulations
2. the social and ethnic diversity and the needs of the communities which your organisation serves
3. the concept of sole, joint and several liability
4. how to establish the identity of the liable party or parties for local taxation
5. methods of identifying and confirming the identity and billing address of a liable party or parties
6. the differences, for taxation purposes, between occupied, part occupied and unoccupied properties
7. the local authority principles underpinning the calculation of taxation liabilities and reductions
8. the different types of discounts, reliefs and exemptions relating to local taxation, and the rules and regulations governing entitlement to them
9. the information required from a taxpayer making an application for discounts, reliefs or exemptions
10. the principles underpinning the calculation of overpayments, interest on overpayments, and refunds
11. the requirements and processes for arranging property inspections where such a service exists
12. the local authority procedures for calculating amounts due
13. the organisational procedures and schedules for reviewing liabilities and entitlement to reductions
14. how liabilities are affected by discretions available to local authorities
15. the importance of balancing the authority's need to maximise revenue with identifying and applying eligible reductions on behalf of taxpayers
16. to whom to refer matters that are outside your responsibility or remit
17. the procedures for complying with relevant data protection legislation

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**Developed by** Instructus

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**Originating Organisation** Instructus

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**Original URN** ASTLT2

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**Relevant Occupations** Assistant Housing Administrator; Assistant Property Officer/Manager; Benefits Officer; Customer Service Assistant; Housing Administrator; Housing Assistant; Housing Manager; Housing Officer; Lettings Negotiator; Revenue Officer/Assistant; Taxation and Benefits Officer/Assistant

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**Suite** Administration of Local Revenues and Benefits

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