



The Anglia Revenues Partnership

Refund Authorisation Policy

Council Tax Service
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ANGLIA REVENUES PARTNERSHIP

BEST PRACTICE

This policy reflects best practice in the procedure for refunding overpaid Council Tax. The policy should be flexible in its approach to refunding overpaid Council Tax with each case considered on its merits. This policy has regard for the rights of individuals and obligations of each Council under the provisions of the Human Rights Act 1998.

POLICY STATEMENT

Breckland Council, Forest Heath District Council, East Cambridgeshire District Council and St Edmundsbury Borough Council working together as The Anglia Revenues Partnership (ARP) under authority of Section 101(b) of The Local Government Act, will deal with all requests for refunds in a professional manner that shows respects for customers, members of staff and anyone else involved in the process and deal with each appeal as stated in this Policy document.

This policy will be available to all internal and external stakeholders and will be on the Councils' websites www.breckland.gov.uk, www.forest-heath.gov.uk: www.eastcambs.gov.uk www.stedmundsbury.gov.uk

OBJECTIVE

This policy is provided to ensure that the Local Authorities through the ARP fulfil their statutory requirements. The refund authorisation policy helps to ensure that the legislation is adhered to and that refunds are administered appropriately, in a fair and open manner.

EQUALITY

ARP is committed to equality of opportunity and valuing diversity in both the provision of services and in its role as a major employer. We believe that everyone has the right to be treated with dignity and respect. We are committed to the elimination of unfair and unlawful discrimination in all our

policies, procedures and practises. We are determined to ensure that no member of the public, employee or job applicant receives less favourable treatment on the grounds of their age, child care or other caring responsibilities, disability, gender, HIV status, language, marital status, race, religion, sexuality, membership or non-membership of a trade union, or by any requirement which cannot be shown to be justifiable.

AUTHORISATION OF REFUNDS

Refunds should only be issued when full details are known for whom and where to send the cheque for the overpayment of Council Tax. The ARP promotes BACS refunds wherever possible, so correct Bank account details should also be considered. Credits may occur as a result of the customer moving out of the area, benefit awards, discounts or exemptions granted or the customer is deceased.

There is a minimum amount for which a refund is created, which is currently set at £5.00 unless specifically requested.

All Council Tax Officers have the permissions to generate refunds. However individual Officers cannot authorise refunds that they have created. This is to ensure there is a segregation of duties.

The table below details the Council Tax authorisation levels for refunds across all three authorities:

Value	Authoriser
Up to £5,000	Revenues Team Managers (or equivalent grade)
£5,000 - £10,000	Service/ Operations Managers (or equivalent grade)
Over £10,000	Strategic Director or Section 151 Officer (or equivalent grade)

IMPLEMENTATION AND TRAINING

This policy will be made available to all staff. This will be reinforced with training and management supervision of all staff involved.

COMPLAINTS

Each respective Council's 'Compliments and Complaints Procedure' (available on the Councils' websites) will be applied in the event of any complaint received about this policy.

POLICY REVIEW

This policy will be managed and reviewed every year and, from time to time, updates and re-issues will be circulated. However, the policy will be reviewed sooner if a weakness in the policy is highlighted, in the case of new risks, and/or changes in legislation.

Each section will be responsible for ensuring that this policy is adhered to and effective.

Authors	Sharon Jones
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REVISION HISTORY

	Description	Date	Author(s)
1.0	Original Policy	May 2008	Rick Steels
1.1	Annual Review	27.02.09	Rick Steels
1.2	Annual Review	10.05.10	Sharon Jones
1.3	Annual Review	1.12.11	Sharon Jones