



1. Do you have an Exceptional Hardship Council Tax Reduction policy, or a similar named discretionary relief policy that provides for persons who may need additional support on top of Council Tax Support? (yes/no) Yes
2. Does the policy support those who are not supported by the existing council tax reduction scheme? (yes/no) Yes
3. Please provide a link to the policy. [Council-Tax-Discretionary-Relief-Policy.pdf \(wigan.gov.uk\)](#)
4. Does the policy allow for Council Tax to be written off? Yes
5. When considering using Section 13A to remit the Council Tax charge, do you also consider alternative write off methods that would allow the Council to share bad debt with the other preceptors. If so, please detail them. No
6. How much council tax has been written off under Section 13A each financial year from 2017-2024 Whilst the Council does hold this information, the information is not readily available as unfortunately no specific transaction code for S13a reductions existed prior to 1/4/24.

In order to gather the information, we would need to examine each individual write off that has been processed. We have taken a look at gathering the information, there has been 44,716 individual write off transactions for the period requested. To examine each case we estimate it would take between 3 - 5 mins per case. We therefore estimate (based on 4 minutes) that it would take 2,981 hours to complete the data gather.

We are therefore not obliged to give this information under Section 12 of the Freedom of Information Act.

As a specific transaction code for S13a discretionary reductions has been in place since 1/4/24 I have provided the below information as a proxy:

01/04/2024 to 26/09/2024

Value of s13a discretionary reductions applied = £4,594.21

7. How much council tax has been written off using alternative hardship policies each financial year from 2017-2024
  
8. If able, please provide a breakdown overview of the primary reasons where the scheme is used for the years 2017-2024? (examples may include victims of domestic violence, referral from money advice service, referral from Housing Support, and ill health.) If no data, any commentary would be appreciated.

We do not have an alternative hardship policy so are unable to provide this information.

This data is not readily available, the reasons for awarding a reduction are contained within individual customer applications & account notes.

The policy sets out the primary reasons where a discretionary award would be applicable.