



Our reference 100608CTSPD

10 June 2008

Director of Finance

Direct line

0844 798 2222

Email

nfiquiries@audit-
commission.gov.uk

Dear Director of Finance

— **Single Person Council Tax Discount (SPD)**

You will be aware that the Commission introduced SPD data matching as part of the mandatory requirements for NFI 2006/07 and, as set out in the recently issued consultation document on fees for NFI 2008/09, the Commission proposes to include it in the next and subsequent exercises. We have already completed the matching at more than 100 authorities and the results have been very encouraging with some authorities increasing their tax base by up to £1million.

Given the need to use data on as timely a basis as possible, I do not intend to call for any further data submissions based on the electoral roll produced in October 2007 and available from December 2007. Instead, for those authorities whose data has not yet been matched, I intend to defer the data submission and matching until the new electoral roll is available in December 2008. At this time authorities will also be called on to submit current council tax data. Fair processing notices should have gone out in the 2008/09 billing run, and should be repeated annually as this match is now likely to be a permanent part of NFI.

The next cycle of NFI commences in October 2008 with the bulk of data submission required by the 13th October. This will be the first NFI to operate under the Commission's new data matching powers as afforded by the Serious Crime Act 2007 and the use of these powers should eliminate any outstanding concerns that audited bodies may have in terms of disclosing the electoral register.

The actual dates for submission of council tax and electoral register data will be notified in due course and the download specifications are available at:

<http://www.audit-commission.gov.uk/nfi/dataspec/index.asp#dds>

Once all authorities have been processed the SPD cycle will revert to the second year of each NFI cycle, so all council tax billing authorities will undertake their second run in January 2010. Should you require any further information please do not hesitate to contact me.

Yours sincerely

A handwritten signature in black ink, appearing to read 'P. Yetzes', with a long horizontal flourish extending to the right.

Peter Yetzes

Associate Director - IT Audit