

Council Tax Reduction for Terminal Illness Guidance

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1. Introduction

Gedling Borough Council has the discretion to reduce or remit the council tax of any taxpayer as it considers appropriate. This discretion is allowed by section 13A(1)(c) of the Local Government Finance Act 1992.

The Council has determined that with effect from 1st April 2026, it will provide a reduction in council tax to households that are in receipt of relief through the local council tax reduction scheme (CTRS) where a resident living in the household has been diagnosed with a terminal illness.

The aim is to provide timely, proportionate and compassionate support that relieves council tax pressure during end-of-life care.

2. Eligibility

You will be eligible for relief where:

- Your residence is in the Borough of Gedling.
- You, your partner or a family member in your household is terminally ill.
- Your household is in receipt of council tax support through CTRS.
- The terminally ill member of your household is in receipt of a clinician completed **SR1 form**, which advises that the named person:
 - has a progressive disease, and
 - because of that disease, the expected remaining life of the patient is fewer than 12 months.

[Find more about the SR1 form on the Marie Curie website.](#)

3. Period of Relief

Relief will be awarded from the date the **SR1** applies (or 1st April 2026 where the date of the SR1 is earlier) and will continue until three months after the date of death of the terminally ill resident.

If the terminally ill resident vacates the property to reside elsewhere, relief will end from the vacation date.

If the household ceases to be eligible for CTRS, relief will cease from the date the CTRS award ends.

4. Amount of Relief

The relief is intended to be complementary support. Relevant statutory discounts or exemptions will be calculated before an award under this scheme is made.

The level of relief will be up to 100% of the council tax liability, after any entitlement to statutory discounts, exemptions and CTRS have been calculated and awarded.

5. How to apply and evidence requirements

Applications can be submitted by a liable council taxpayer or an authorised representative (including the medical professional or support worker submitting the SR1).

Applications may be made online, by email or in writing and the applicant will be required to provide a copy of the **SR1 medical report** completed by a GP, hospice doctor, hospital consultant or senior specialist nurse.

6. Decision-making

The authority to determine applications for council tax reduction for terminal illness is delegated to the Director responsible for Revenues & Welfare Support services.

Decisions will be confirmed in writing, either detailing the award for successful applicants, or the reasons for a rejected application.

Successful applicants will also be issued with a revised council tax bill showing the reduced amount owed.

7. Right of appeal

Under section 16 of the Local Government Finance Act 1992, a person applying for a reduction in council tax who is not happy with the decision of the Council may appeal the decision.

This appeal in the first instance should be made to the Council's Revenues and Welfare Services team. If after this, the person making the request for reduction is still not satisfied, they may then make an appeal to the Valuation Tribunal for England (VTE).

The VTE is an independent body which adjudicates between taxpayers and the Council. Appeals to the VTE must be made directly to the VTE.

8. Changes of circumstances, errors and fraud

You must tell the Council promptly about any change in circumstances that may affect your council tax liability, including:

- The terminally ill person no longer resides at the property
- Your household changes
- You move home

Awards made in error or on misrepresented facts may be adjusted; suspected fraud will be handled under the Council's counter-fraud procedures.

9. Definition of a Family Member

For the purposes of this scheme a family member is a member of another person's family if:

- he or she lives with that person as a couple
- one of them is related to the other
- or is a relative of one member of the couple

and where:

- 'Couple' means two people who are married to each other or live together as husband and wife (or equivalent same sex partnership)
- 'Relative' means a parent, grandparent, child, grandchild, brother, sister, uncle, aunt, nephew, niece or first cousin (a child of a parent's sibling; nephew or niece of a parent; a child of an uncle or aunt; someone who shares common grandparents but not parents)
- a half-blood relationship is treated the same as a whole blood relationship
- a stepchild or adopted child of a person is to be treated as his/her child