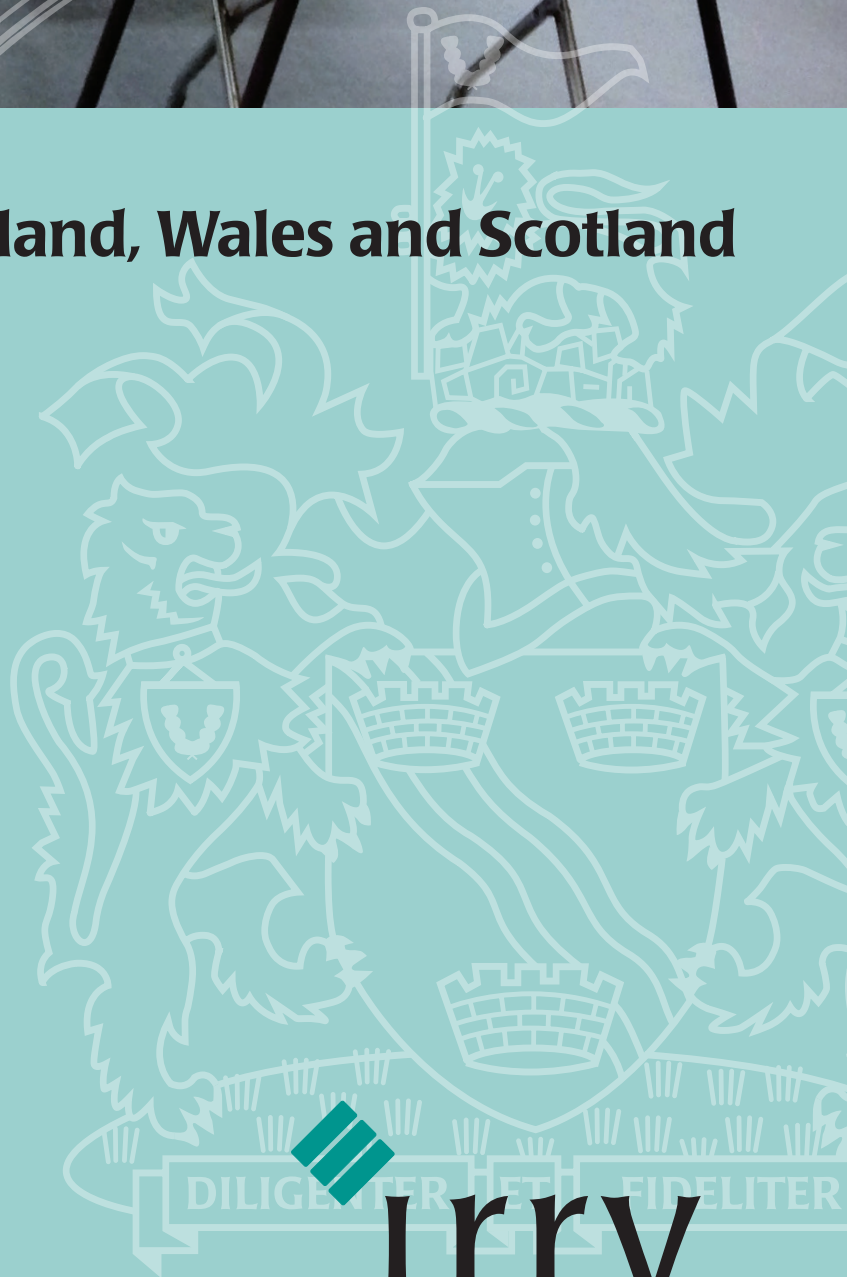


IRRV Assignments: January 2024 to June 2024



Certificate Level: England, Wales and Scotland



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INSTITUTE OF REVENUES
RATING & VALUATION

IRRV Assignments: January 2024 to June 2024

1. General Information

- (i) The requirement of the Certificate Level is that one assignment of **3,500-4,000** words must be submitted. An assignment outside of the word limit will be rejected.
- (ii) There are two assignment sessions: these being January to June and July to December. A candidate intending to submit an assignment must register by the exam closing date (i.e. **31st March or 30th September**). The assignment must then be submitted by the specified date (i.e. **30th June or 31st December**).

2. Assignment Titles: January 2024 to June 2024

- (i) The assignment titles for the period **1st January 2024 to 30th June 2024** can be found in **Appendix A**.
- (ii) Candidates must select only one assignment. To attempt the assignment at this sitting, the candidate must apply through the on-line booking facility on the IRRV website. The fee for an assignment this year is **£90 (+ VAT)**.

3. Assignments: Required Approach and Structure

- (i) The candidate is required to show and apply knowledge in a practical and professional manner, and where appropriate, to demonstrate an ability to develop solutions to problems in a working environment. This is concerned with the professional areas covered by the Institute's examinations and assessments.
- (ii) The Assessment Criteria will relate to the above requirements i.e.
 - Range and depth of knowledge
 - Ability to apply knowledge appropriately to the solution of problems
 - Quality of presentation
- (iii) The assignment must be the candidate's original work and should be relevant and clearly structured. It should draw on both theoretical knowledge and occupational experience with exemplary material included.

4. Preparation of Assignment: Permissible Assistance

- (i) Assignments must be structured (as appropriate) to the title selected.
- (ii) General assistance only may be sought from others. This means that the planning and outline subject matter of an assignment may be discussed with employers, colleagues and / or tutors, but that detailed assistance with assignment content, and evaluation of draft assignments, may not be given. It would be permissible for a candidate to receive guidance on the appropriateness of headings that he / she had drawn up and on possible sources of further information. However, it would not be permissible for help to be given with sentence-by-sentence drafting of the assignment.

IRRV Assignments: January 2024 to June 2024

- (iii) As a general guide, it is anticipated that help from others on content should be given over no more than one hour's discussion in total, whether this is done within a group / class or on a one-to-one. Assistance with language and style should be limited to brief general points only and should not include proofreading the candidate's final draft.
- (iv) Use of reference sources must be acknowledged. Assignments will be closely scrutinised by assessors for evidence of possible plagiarism. Where plagiarism is suspected, an investigation will take place. Such investigation may delay the issue of results and could lead to action being taken by the Qualifications Management Board (QMB).
- (v) It is in the candidates' own interest to respect the principle that, subject to the guidelines regarding fairly given assistance and use of reference sources, the assignment is written in their own words, following original research and reflection.

5. Assignment Presentation

- (i) Assignments must be **3,500-4,000 words** in length (not including titles, and footnotes / endnotes), with assessment based on quality of content and presentation. Appendices, if used, are not included in the word count. It is not expected, however, that assignments will feature a large amount of appended material (if any), as the focus of the assessment is on the candidates own work.
- (ii) All reference sources used (including books, journals, official documents and internet sites), **must be** acknowledged, and references presented according to the Harvard referencing system [Parenthetical referencing – Wikipedia](#). Thus, all quotations and references to other sources should be acknowledged within the text and listed, with full details, at the end of the assignment. All direct quotations should be enclosed in quotation marks and should not be of excessive length. As a guide, not more than 5% of the overall text should be direct quotation.
- (iii) Assignments must be word-processed on white A4 paper. A standard font (i.e. Ariel 12-point) should be used, with single line spacing. Margins of 3-4 centimetres should be allowed on either side of the text.
- (iv) No decorative titling or illustration should be used; no credit will be given for this. Charts and graphics should be used, to a reasonable extent, if essential to the subject matter of the assignment, and will not count towards the overall word total.
- (v) The pages of the assignment should be stapled together in the top left-hand corner only. Spiral or cone binding should not be used whilst no cover page is required. Pages (not including the title sheets) should be numbered.

IRRV Assignments: January 2024 to June 2024

6. Submission of Assignment

- (i) The Declaration Form must be completed when submitting the assignment. This can be found in **Appendix B**.
- (ii) The assignment (together with the completed Declaration Form) must be completed and submitted with the assignment. This should be sent to the address below in a full size A4 envelope (the assignment should not be folded):

Institute of Revenues, Rating and Valuation
Attn: Chief Executive
Hayeswater
2 Westergreen Meadow
Braintree
Essex
CM7 1JN
- (iii) In addition to sending the assignment by post, an electronic copy of the completed assignment (and completed Declaration Form) must be sent by e-mail to Vaishali Patel at vaishali.patel@irrv.org.uk by the closing date. This should be submitted as a PDF.
- (iv) Late submission of assignments will not be permitted unless in exceptional circumstances. Any requests for an extension of the deadline should be submitted to Vaishali Patel.

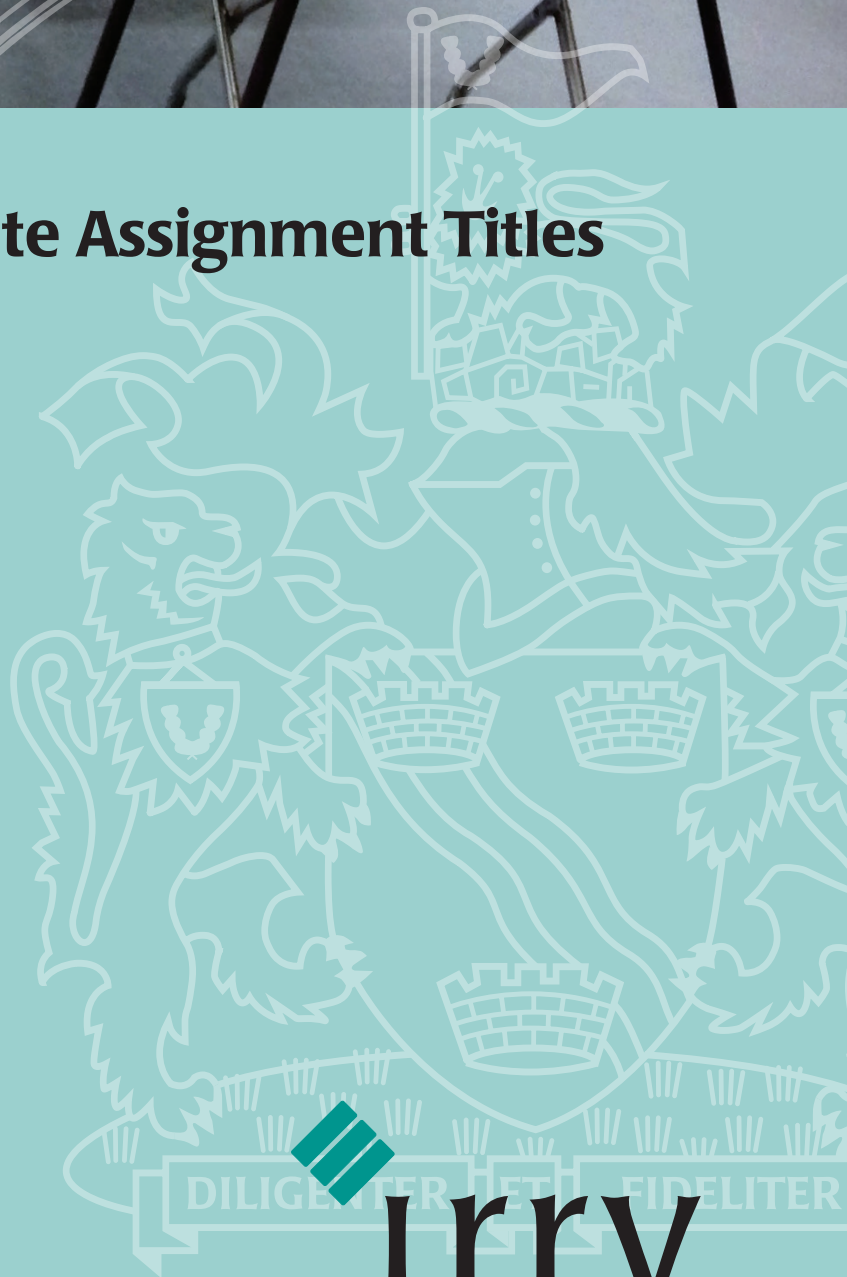
7. Results

- (i) The overall mark will be classified as follows:
 - Unclassified: 0 to 16
 - Fail: 17 to 44
 - Marginal Fail: 45 to 49
 - Pass: 50 to 74
 - Distinction: 75 to 100
- (ii) The results from assignments submitted by **30th June 2024** will be released in **August 2024**. Actual marks awarded for an assignment will not be released.
- (iii) Should a candidate be unsuccessful, they can request feedback from the examiner (at no cost) and re-submit the assignment at the next sitting.

IRRV Assignments: January 2024 to June 2024



Appendix A: Certificate Assignment Titles



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Level 3 Certificate Assignments (England and Wales)

Council Tax

There are a number of enforcement options available to a billing authority once a liability order has been granted. Up until that stage, the procedure is often automated when reminder / final notices and summonses are issued. Once a liability order has been granted, individual decisions need to be taken on the most appropriate method of enforcement.

You are required to consider the options available once a liability order has been issued and explain how you would go about deciding which route to follow. In doing so, you should take account of how the current 'cost of living pressures' are impacting on council taxpayers.

It is important you do not simply recite the existing legislation. Furthermore, there is an expectation you will undertake a degree of research before forming any conclusions.

Non-Domestic Rate

The Institute of Revenues, Rating & Valuation has long argued for a review of the exemptions and reliefs that currently exist within the non-domestic rate system. Whilst recognising the need for exemptions and reliefs, the Institute takes the view that the current system is not 'fit for purpose'. There appears to be little thought given to the existing suite of exemptions and reliefs when more-and-more are continuing to be introduced. It results in an over-complicated system where there is little interaction between the various exemptions and reliefs.

Looking at the current suite of exemptions and reliefs, what changes would you want to see considered by Government, to ensure the system is reflective of a modern rating system and more readily understood by ratepayers, their representatives and billing authorities.

It is important you do not simply recite the existing legislation. Furthermore, there is an expectation you will undertake a degree of research before forming any conclusions.

Welfare Benefits

A consequence of the introduction of Universal Credit has been a large legacy debt owed to local government. There will be no Housing Benefit left to deduct from for working age cases and Housing Benefit overpayments may not be automatically recovered from Universal Credit payments. With over £1.7 billion outstanding in Housing Benefit debt, this is likely to be a major concern for local authorities. Even so, this is significantly lower than the huge tax credit debt.

You are required to consider the options available once a recoverable Housing Benefit overpayment has been determined and explain, depending on from whom you are seeking to recover, how you would go about deciding which route to follow when recovering a Housing Benefit overpayment.

Discuss the options for debtors and the latest issues; in areas like Breathing Space in England and Wales or Debt Arrangement Schemes in Scotland, bankruptcy and changes to Debt relief orders relevant to Housing Benefit recovery.

Consider how the cost-of-living crisis has affected recovery and any changes to the approach taken to recovery you think are appropriate.

Certificate Assignments (Scotland)

Council Tax

There are a number of enforcement options available to a local authority once a summary warrant has been granted. Up until that stage, the procedure is often automated when reminder and final notices are issued. Once a summary warrant has been granted, individual decisions need to be taken on the most appropriate method of enforcement.

You are required to consider the options available once a summary warrant has been issued and explain how you would go about deciding which route to follow, when recovering both occupied and unoccupied rate. In doing so, you should take account of how the current 'cost of living pressures' are impacting on council taxpayers.

It is important you do not simply recite the existing legislation. Furthermore, there is an expectation you will undertake a degree of research before forming any conclusions.

Non-Domestic Rate

The Institute of Revenues, Rating & Valuation has long argued for a review of the exemptions and reliefs that currently exist within the non-domestic rate system. Whilst recognising the need for exemptions and reliefs, the Institute takes the view that the current system is not 'fit for purpose'. There appears to be little thought given to the existing suite of exemptions and reliefs when more-and-more are continuing to be introduced. It results in an over-complicated system where there is little interaction between the various exemptions and reliefs.

Looking at the current suite of exemptions and reliefs, what changes would you want to see considered by Government, to ensure the system is reflective of a modern rating system and more readily understood by ratepayers, their representatives and local authorities.

It is important you do not simply recite the existing legislation. Furthermore, there is an expectation you will undertake a degree of research before forming any conclusions.

Welfare Benefits

A consequence of the introduction of Universal Credit has been a large legacy debt owed to local government. There will be no Housing Benefit left to deduct from for working age cases and Housing Benefit overpayments may not be automatically recovered from Universal Credit payments. With over £1.7 billion outstanding in Housing Benefit debt, this is likely to be a major concern for local authorities. Even so, this is significantly lower than the huge tax credit debt.

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Discuss the options for debtors and the latest issues; in areas like Breathing Space in England and Wales or Debt Arrangement Schemes in Scotland, bankruptcy and changes to Debt relief orders relevant to Housing Benefit recovery.

Consider how the cost-of-living crisis has affected recovery and any changes to the approach taken to recovery you think are appropriate.

IRRV Assignments: January 2024 to June 2024



Appendix B: Declaration Form



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INSTITUTE OF REVENUES
RATING & VALUATION

IRRV Assignment: January 2024 to June 2024

Level 3 Certificate (England & Wales) and Certificate (Scotland)

Subject:

(✓)

Council Tax	
Non-Domestic Rate	
Welfare Benefits	

Region:

(✓)

England and Wales	
Scotland	

Assignment:

(✓)

This is my first Assignment	
This is a re-submission of a previous assignment	

Number of words (not including titles footnotes/endnotes or appendices)	
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Declaration 1 (to be signed by the candidate)

I declare that I have completed this assignment unaided, subject only to any permissible assistance that I have received as set out in the Certificate Assignment Guidelines and Regulations issued by the Institute. I can also confirm that I have read and understood that document in full.

Signature of Candidate: _____

Name in Captials: _____

Date: _____

Declaration 2 (to be signed by the candidate's tutor or manager)

I declare that, to the best of my knowledge and belief, the above person has completed this assignment unaided, subject only to any permissible assistance that s/he has received, as set out in the Certificate Assignment Guidelines and Regulations issued by the Institute. I can also confirm that I have read and understood that document in full.

Signature of Tutor or Manager: _____

Name in Captials: _____

Date: _____