

SCHEDULE

Regulation 6

ESTIMATED CONTRIBUTION TO COUNCIL TAX BENEFIT

**Basic calculation**

1.—(1) There is no expenditure for the purpose of section 43(2)(a)(ii) of the 1992 Act and there is no aggregate of any sums for the purposes of section 44(3)(c) of that Act when either A is less than or equal to 1.045 or F is less than or equal to J. (For A, F and J see paragraphs 2, 3 and 4 respectively.)

(2) Otherwise, the amount of that expenditure and of the aggregate of those sums is—

$$\frac{(C - M) \times T \times B \times Z}{1 - (B \times Z)}$$

(3) For C, M and T see paragraphs 2(2), 5 and 5(4) respectively.

(4) B is the amount shown in relation to the authority in column 2 of Table A in this Schedule, being the lower of—

- (a) the proportion (estimated by the Secretary of State) of council tax yield for the authority in the financial year beginning in 1998 accounted for by council tax benefit;
- (b) the national average proportion (as so estimated) of council tax yield for authorities in that financial year accounted for by council tax benefit.

(5) Z (proportion of council tax benefit subsidy to be borne by the authority) is the amount shown in column 2 of Table B in this Schedule which corresponds with the amount N for the authority. (For N see paragraph 6.)

**A**

2.—(1) A (proportionate increase in council tax) equals

$$\frac{C}{D}$$

(2) C is the basic amount of council tax for the financial year beginning in 1999 calculated by the authority under section 44 of the 1992 Act but omitting, for the purposes of this calculation, the amount referred to in subsection (3)(c).

(3) D is the basic amount of council tax for the financial year beginning in 1998, calculated by the authority under section 44 of the 1992 Act.

**F**

3.—(1) F (increase in budget requirement) equals G – H.

(2) G is the amount of the authority’s budget requirement for the financial year beginning in 1999, calculated by it under section 43 of the 1992 Act.

(3) H is, subject to paragraph 7, the amount of the authority’s budget requirement for the financial year beginning in 1998, calculated by it under that section.

**J**

4.—(1) J (cash Standard Spending Assessment increase) equals K – L.

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(2) K is, subject to paragraph 7, the Standard Spending Assessment for the authority for the financial year beginning in 1999, calculated in accordance with the Local Government Finance Report for that year made under section 78A of the Local Government Finance Act 1988(1).

(3) L is, subject to paragraph 7, the Standard Spending Assessment for the authority for the financial year beginning in 1998, calculated in accordance with the Local Government Finance Report for that year made under that section.

**M**

5.—(1) M (council tax at guideline) is the higher of

(a)  $D \times 1.045$ ; or

(b) 
$$\frac{H \times J \times P}{T}$$

(2) For D, H and J, see paragraphs 2(3), 3(3) and 4 respectively.

(3) P is the same as in section 44 of the 1992 Act for the financial year beginning in 1999, increased or reduced in accordance with that section but omitting, for the purpose of this calculation, the amount referred to in subsection (3)(c).

(4) T is the same as in section 44 of the 1992 Act for the financial year beginning in 1999.

**N**

6.—(1) N (percentage increase above guideline) equals

$$\frac{(C - M) \times 100}{D}$$

(2) for C, M and D, see paragraphs 2(2), 5 and 2(3) respectively.

**Police authorities**

7. In relation to any police authority including the Receiver for the Metropolitan Police District the amounts referred to as H, K and L in paragraphs 3(3), 4(2) and 4(3) respectively shall be increased as follows:

H shall be increased by the aggregate of the grants to the authority under Additional Rules 2 and 2A as set out in the Table in paragraph 3 of the police grant report (The Police Grant Report (England and Wales) 1998/99) approved by a resolution of the House of Commons pursuant to section 46 of the Police Act 1996 on 4th February 1998 (“the 1998 Police Grant Report”);

K shall be increased by the grant allocated to the authority under the Principal Formula as set out in the Table in paragraph 3 of the police grant report (The Police Grant Report (England and Wales) 1999/2000) approved by a resolution of the House of Commons pursuant to section 46 of the Police Act 1996 on 4th February 1999; and

L shall be increased by the aggregate of—

- (i) the grants to the authority under Additional Rules 2 and 2A as set out in the Table in paragraph 3 of the 1998 Police Grant Report, and
- (ii) the grant allocated to the authority under the Principal Formula as set out in that Table.

(1) Section 78A was inserted by paragraph 10 of Schedule 10 to the Local Government Finance Act 1992.

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**TABLE A**

Prescribed proportion of council tax yield.

| <i>Column 1</i>       | <i>Column 2</i> |
|-----------------------|-----------------|
| <b>Shire Counties</b> |                 |
| Bedfordshire          | 0.111           |
| Buckinghamshire       | 0.069           |
| Cambridgeshire        | 0.095           |
| Cheshire              | 0.099           |
| Cornwall              | 0.160           |
| Cumbria               | 0.139           |
| Derbyshire            | 0.135           |
| Devon                 | 0.107           |
| Dorset                | 0.098           |
| Durham                | 0.160           |
| East Sussex           | 0.130           |
| Essex                 | 0.118           |
| Gloucestershire       | 0.105           |
| Hampshire             | 0.088           |
| Hertfordshire         | 0.101           |
| Kent                  | 0.127           |
| Lancashire            | 0.145           |
| Leicestershire        | 0.096           |
| Lincolnshire          | 0.131           |
| Norfolk               | 0.140           |
| North Yorkshire       | 0.098           |
| Northamptonshire      | 0.124           |
| Northumberland        | 0.142           |
| Nottinghamshire       | 0.136           |
| Oxfordshire           | 0.090           |
| Shropshire            | 0.114           |
| Somerset              | 0.124           |
| Staffordshire         | 0.111           |
| Suffolk               | 0.130           |
| Surrey                | 0.066           |

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| <i>Column 1</i>                 | <i>Column 2</i> |
|---------------------------------|-----------------|
| Warwickshire                    | 0.115           |
| West Sussex                     | 0.098           |
| Wiltshire                       | 0.088           |
| Worcestershire                  | 0.105           |
| <b>Shire Police Authorities</b> |                 |
| Avon & Somerset                 | 0.137           |
| Bedfordshire                    | 0.134           |
| Cambridgeshire                  | 0.107           |
| Cheshire                        | 0.124           |
| Cleveland                       | 0.160           |
| Cumbria                         | 0.139           |
| Derbyshire                      | 0.148           |
| Devon & Cornwall                | 0.144           |
| Dorset                          | 0.112           |
| Durham                          | 0.160           |
| Essex                           | 0.126           |
| Gloucestershire                 | 0.105           |
| Hampshire                       | 0.111           |
| Hertfordshire                   | 0.083           |
| Humberside                      | 0.160           |
| Kent                            | 0.130           |
| Lancashire                      | 0.160           |
| Leicestershire                  | 0.133           |
| Lincolnshire                    | 0.131           |
| Norfolk                         | 0.140           |
| North Yorkshire                 | 0.103           |
| Northamptonshire                | 0.124           |
| Nottinghamshire                 | 0.160           |
| Staffordshire                   | 0.131           |
| Suffolk                         | 0.130           |
| Surrey                          | 0.052           |
| Sussex                          | 0.126           |
| Thames Valley                   | 0.088           |
| Warwickshire                    | 0.115           |
| West Mercia                     | 0.120           |

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| <i>Column 1</i>                                   | <i>Column 2</i> |
|---|-----------------|
| Wiltshire   | 0.094           |
| <b>Other Police Authorities</b>                   |                 |
| The Receiver for the Metropolitan Police District | 0.160           |
| Greater Manchester Police                         | 0.160           |
| Merseyside Police                                 | 0.160           |
| Northumbria Police                                | 0.160           |
| South Yorkshire                                   | 0.160           |
| West Midlands Police                              | 0.160           |
| West Yorkshire Police                             | 0.160           |
| <b>Fire and Civil Defence Authorities</b>         |                 |
| London  | 0.160           |
| Greater Manchester                                | 0.160           |
| Merseyside  | 0.160           |
| South Yorkshire                                   | 0.160           |
| Tyne & Wear                                       | 0.160           |
| West Midlands                                     | 0.160           |
| West Yorkshire                                    | 0.160           |

**TABLE B**

Local authority contribution factor to council tax benefit costs.

| <i>Column 1</i>                   | <i>Column 2</i> |
|-----------------------------------|-----------------|
| <i>Amount of N</i>                | <i>Z</i>        |
| Not exceeding 0.5                 | 0.125           |
| Exceeding 0.5 and not exceeding 1 | 0.25            |
| Exceeding 1 and not exceeding 1.5 | 0.375           |
| Exceeding 1.5 and not exceeding 2 | 0.5             |
| Exceeding 2 and not exceeding 2.5 | 0.625           |
| Exceeding 2.5 and not exceeding 3 | 0.75            |
| Exceeding 3 and not exceeding 3.5 | 0.875           |
| Exceeding 3.5                     | 1               |