

SCHEDULE

Regulation 6

DEDUCTIBLE AMOUNTS

PART I

Deductible amount: 1996 authorities

1. Subject to paragraph 3, the deductible amount in a case where section 11 of the 1992 Act (discounts) does not apply is calculated by applying the following formula—

$$\frac{(C-U) \times V}{W} = X$$

where—

C is the council tax figure,

U is £156,

V is the council tax base for the relevant area for the financial year beginning on 1st April 1995; and for this purpose—

- (a) where the relevant billing authority is an authority referred to in paragraph 3(2)(a)(i) of Schedule 1 to the 1996 Regulations, the council tax base for the relevant area is the figure for item H shown opposite the name of the authority in column (4) of Part 1 of Schedule 3 to those Regulations,
- (b) where the relevant billing authority is an authority referred to in paragraph 3(2)(a)(ii) of Schedule 1 to the 1996 Regulations, the council tax base for the relevant area is the figure shown opposite the name of the relevant transferor authority in column (3) of Part 4 of Schedule 3 to those Regulations,
- (c) where the relevant billing authority is an authority referred to in paragraph 3(2)(b) of Schedule 1 to the 1996 Regulations, the council tax base for the relevant area is the figure shown opposite the name of the relevant billing authority in column (4) of Part 2 of Schedule 3 to those Regulations, and
- (d) where the relevant billing authority is an authority referred to in paragraph 3(2)(c) of Schedule 1 to the 1996 Regulations, the council tax base for the relevant area is the authority's council tax base, calculated by the authority for that year,

W is the council tax base for the relevant area for the financial year beginning on 1st April 1999, and

X, if it is a positive amount, is the deductible amount for a relevant dwelling in valuation band D and, if it is not a positive amount, the deductible amount is zero.

2. Subject to paragraph 3, the deductible amount in a case where section 11 of the 1992 Act applies is calculated by applying the following formula—

$$\frac{(C-U) \times V \times (1-Z)}{W} = X$$

where—

C, U, V, W and X have the same meanings as in paragraph 1, and

Z is the appropriate percentage for the purposes of section 11(1) of the 1992 Act, expressed as a fraction, or, in a case to which subsection (2) of that section applies, twice the appropriate percentage, expressed as a fraction.

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3. The deductible amount for a relevant dwelling in any valuation band other than band D shall bear the same relation to the deductible amount for a relevant dwelling in valuation band D calculated in accordance with paragraph 1 or 2, as the case may be, as the figure for that band, set out in section 5 of the 1992 Act, bears to the figure set out in that section for band D.

PART II

Deductible amount: 1997 authorities

1. Subject to paragraph 3, the deductible amount in a case where section 11 of the 1992 Act (discounts) does not apply is calculated by applying the following formula—

$$\frac{(C-U) \times V}{W} = X$$

where—

C is the council tax figure,

U is £156,

V is the council tax base for the relevant area for the financial year beginning on 1st April 1996; and for this purpose—

- (a) where the relevant billing authority is an authority referred to in paragraph 3(2)(a)(i) of Schedule 1 to the 1997 Regulations, the council tax base for the relevant area is the figure for item H shown opposite the name of the authority in column (4) of Part 1 of Schedule 2 to those Regulations,
- (b) where the relevant billing authority is an authority referred to in paragraph 3(2)(a)(ii) of Schedule 1 to the 1997 Regulations, the council tax base for the relevant area is the figure shown opposite the name of the relevant transferor authority in column (3) of Part 3 of Schedule 2 to those Regulations, and
- (c) where the relevant billing authority is an authority referred to in paragraph 3(2)(b) of Schedule 1 to the 1997 Regulations, the council tax base for the relevant area is the authority's council tax base, calculated by the authority for that year,

W is the council tax base for the relevant area for the financial year beginning on 1st April 1999, and

X, if it is a positive amount, is the deductible amount for a relevant dwelling in valuation band D and, if it is not a positive amount, the deductible amount is zero.

2. Subject to paragraph 3, the deductible amount in a case where section 11 of the 1992 Act applies is calculated by applying the following formula—

$$\frac{(C-U) \times V \times (1-Z)}{W} = X$$

where—

C, U, V, W and X have the same meanings as in paragraph 1, and

Z is the appropriate percentage for the purposes of section 11(1) of the 1992 Act, expressed as a fraction, or, in a case to which subsection (2) of that section applies, twice the appropriate percentage, expressed as a fraction.

3. The deductible amount for a relevant dwelling in any valuation band other than band D shall bear the same relation to the deductible amount for a relevant dwelling in valuation band D calculated in accordance with paragraph 1 or 2, as the case may be, as the figure for that band, set out in section 5 of the 1992 Act, bears to the figure set out in that section for band D.

PART III

Deductible amount: 1998 authorities

1. Subject to paragraph 3, the deductible amount in a case where section 11 of the 1992 Act (discounts) does not apply is calculated by applying the following formula—

$$\frac{(C-U) \times V}{W} = X$$

where—

C is the council tax figure,

U is £104,

V is the council tax base for the relevant area for the financial year beginning on 1st April 1997; and for this purpose—

- (a) where the relevant billing authority is an authority referred to in paragraph 3(2)(a)(i) of Schedule 1 to the 1998 Regulations, the council tax base for the relevant area is the figure for item H shown opposite the name of the authority in column (4) of Part 1 of Schedule 2 to those Regulations,
- (b) where the relevant billing authority is an authority referred to in paragraph 3(2)(a)(ii) of Schedule 1 to the 1998 Regulations, the council tax base for the relevant area is the figure shown opposite the name of the relevant transferor authority in column (3) of Part 4 of Schedule 2 to those Regulations,
- (c) where the relevant billing authority is an authority referred to in paragraph 3(2)(b)(i) of Schedule 1 to the 1998 Regulations, the council tax base for the relevant area is the figure shown opposite the name of the relevant billing authority in column (4) of Part 2 of Schedule 2 to those Regulations,
- (d) where the relevant billing authority is an authority referred to in paragraph 3(2)(b)(ii) of Schedule 1 to the 1998 Regulations, the council tax base for the relevant area is the figure shown opposite the name of the relevant transferor authority in column (3) of Part 4 of Schedule 2 to those Regulations, and
- (e) where the relevant billing authority is an authority referred to in paragraph 3(2)(c) of Schedule 1 to the 1998 Regulations, the council tax base for the relevant area is the authority's council tax base, calculated by the authority for that year,

W is the council tax base for the relevant area for the financial year beginning on 1st April 1999, and

X, if it is a positive amount, is the deductible amount for a relevant dwelling in valuation band D and, if it is not a positive amount, the deductible amount is zero.

2. Subject to paragraph 3, the deductible amount in a case where section 11 of the 1992 Act applies is calculated by applying the following formula—

$$\frac{(C-U) \times V \times (1-Z)}{W} = X$$

where—

C, U, V, W and X have the same meanings as in paragraph 1, and

Z is the appropriate percentage for the purposes of section 11(1) of the 1992 Act, expressed as a fraction, or, in a case to which subsection (2) of that section applies, twice the appropriate percentage, expressed as a fraction.

3. The deductible amount for a relevant dwelling in any valuation band other than band D shall bear the same relation to the deductible amount for a relevant dwelling in valuation band D calculated

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in accordance with paragraph 1 or 2, as the case may be, as the figure for that band, set out in section 5 of the 1992 Act, bears to the figure set out in that section for band D.