

SCHEDULE 6

Regulation 46

Amount of alternative maximum council tax benefit

1.—(1) Subject to paragraphs 2 and 3, the alternative maximum council tax benefit in respect of a day for the purpose of regulation 46 shall be determined in accordance with the following Table and in this Table “second adult” means any person or persons residing with the claimant to whom section 131(6) of the Act applies.

(2) In this Schedule “council tax due in respect of that day” means the council tax payable under section 10 or 78 of the 1992 Act less any reductions made under section 13 or 80 (reduced amounts of council tax).

Table

<i>(1)</i> Second adult	<i>(2)</i> Alternative maximum council tax benefit
(a) (a) Where the second adult or all second adults are in receipt of income support or state pension credit or are persons on an income based jobseeker’s allowance;	(a) (a) 25 per cent. of the council tax due in respect of that day;
(b) (b) Where the gross income of the second adult or, where there is more than one second adult, their aggregate gross income disregarding any income of person on income support, state pension credit or an income based jobseeker’s allowance—	(b) (b)
(i) is less than £150.00 per week;	(i) 15 per cent. of the council tax due in respect of that day;
(ii) is not less than £150.00 per week but less than £194.00 per week.	(ii) 7.5 per cent. of the council tax due in respect of that day.

2. In determining a second adult’s gross income for the purposes of this Schedule, there shall be disregarded from that income—

- (a) any attendance allowance, or any disability allowance under section 71 of the Act;
- (b) any payment made under the Trusts, the Fund, the Eileen Trust or the Independent Living Funds which had his income fallen to be calculated under regulation 30 of the Council Tax Benefit Regulations 2006 (calculation of income other than earnings) would have been disregarded under paragraph 24 of Schedule 4 to those Regulations (income in kind); and
- (c) any payment which had his income fallen to be calculated under regulation 30 of the Council Tax Benefit Regulations 2006 would have been disregarded under paragraph 36 of Schedule 4 to those Regulations (payments made under certain trusts and certain other payments).

3. Where there are two or more second adults residing with the claimant for benefit and any such second adult falls to be disregarded for the purposes of discount in accordance with Schedule 1 to the 1992 Act, his income shall be disregarded in determining the amount of any alternative maximum council tax benefit, unless that second adult is a member of a couple and his partner does not fall to be disregarded for the purposes of discount.