

## SCHEDULE 13

### All applicants: matters that must be included in an authority's scheme — other matters

## PART 3

### Award or payment of reduction

#### The award or payment of a reduction under a scheme

**10.**—(1) Subject to sub-paragraph (2), where a person is entitled to a reduction under an authority's scheme in respect of that person's liability for council tax as it has effect in respect of a financial year, the authority must discharge that person's entitlement by reducing, so far as possible, the amount of that person's liability to which regulation 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992 refers.

(2) Where—

- (a) a person is entitled to a reduction under an authority's scheme in respect of that person's liability for the authority's council tax as it has effect in respect of a financial year;
- (b) the person entitled to the reduction is joint and severally liable for the council tax; and
- (c) the authority determines that discharging that person's entitlement by reducing the amount of that person's liability to which regulation 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992 refers would be appropriate,

it may make a payment to that person of the amount of reduction to which that person is entitled, rounded where necessary to the nearest penny.

(3) Subject to sub-paragraph (4) any payment made under sub-paragraphs (1) or (2) must be made to the person who is entitled to the reduction.

(4) Where a person other than the person who is entitled to the reduction under an authority's scheme made the application for the reduction and that first person is a person acting pursuant to an appointment under paragraph 1(3) (persons appointed to act for a person unable to act) or is treated as having been so appointed by virtue of paragraph 1(5), the amount of the reduction may be paid to that person.