

## SCHEDULE 6

Determining eligibility for a reduction under an authority's scheme, amount of reduction and calculation of income and capital: persons who are not pensioners

### PART 2

Maximum council tax reduction for the purposes of calculating eligibility for a reduction under an authority's scheme and amount of reduction

#### **Maximum council tax reduction under an authority's scheme: persons who are not pensioners**

4.—(1) Subject to sub-paragraphs (2) to (4), the amount of a person's maximum council tax reduction in respect of a day is 90 per cent of the amount A/B where—

- (a) A is the amount set by the authority as the council tax for the relevant financial year in respect of the dwelling in which the person is a resident and for which the person is liable, subject to any discount which may be appropriate to that dwelling under the 1992 Act; and
- (b) B is the number of days in that financial year,

less any deductions in respect of non-dependants which fall to be made under paragraph 5 (non-dependant deductions).

(2) In calculating a person's maximum council tax reduction under an authority's scheme any reduction in the amount that person is liable to pay in respect of council tax, which is made in consequence of any enactment in, or made under, the 1992 Act (other than a reduction under an authority's scheme), is to be taken into account.

(3) Subject to sub-paragraph (4), where an applicant is jointly and severally liable for council tax in respect of a dwelling in which the applicant is resident with one or more other persons, in determining the maximum council tax reduction in the applicant's case in accordance with sub-paragraph (1), the amount A is to be divided by the number of persons who are jointly and severally liable for that tax.

(4) Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only a partner, sub-paragraph (3) does not apply in that applicant's case.

(5) The reference in sub-paragraph (3) to a person with whom an applicant is jointly and severally liable for council tax does not include a student to whom paragraph 3 of Schedule 11 (students who are excluded from entitlement to a reduction under an authority's scheme) applies.

(6) In this paragraph "relevant financial year" means, in relation to any particular day, the financial year within which the day in question falls.