

SCHEDULES

SCHEDULE 9

SOCIAL SECURITY: COUNCIL TAX BENEFIT

Social Security Contributions and Benefits Act 1992 (c. 4)

4 For section 131 of that Act there shall be substituted the following section—

“Council tax benefit

131 Council tax benefit

- (1) A person is entitled to council tax benefit in respect of a particular day falling after 31st March 1993 if the following are fulfilled, namely, the condition set out in subsection (3) below and either—
 - (a) each of the two conditions set out in subsections (4) and (5) below; or
 - (b) the condition set out in subsection (6) below.
- (2) Council tax benefit—
 - (a) shall not be allowed to a person in respect of any day falling before the day on which his entitlement is to be regarded as commencing for that purpose by virtue of paragraph (1) of section 6(1) of the Administration Act; but
 - (b) may be allowed to him in respect of not more than 6 days immediately following the day on which his period of entitlement would otherwise come to an end, if his entitlement is to be regarded by virtue of that paragraph as not having ended for that purpose.
- (3) The main condition for the purposes of subsection (1) above is that the person concerned—
 - (a) is for the day liable to pay council tax in respect of a dwelling of which he is a resident; and
 - (b) is not a prescribed person or a person of a prescribed class.
- (4) The first condition for the purposes of subsection (1)(a) above is that there is an appropriate maximum council tax benefit in the case of the person concerned.
- (5) The second condition for the purposes of subsection (1)(a) above is that—
 - (a) the day falls within a week in respect of which the person concerned has no income;
 - (b) the day falls within a week in respect of which his income does not exceed the applicable amount; or
 - (c) neither paragraph (a) nor paragraph (b) above is fulfilled in his case but amount A exceeds amount B where—

Status: This is the original version (as it was originally enacted).

- (i) amount A is the appropriate maximum council tax benefit in his case; and
 - (ii) amount B is a prescribed percentage of the difference between his income in respect of the week in which the day falls and the applicable amount.
- (6) The condition for the purposes of subsection (1)(b) above is that—
 - (a) no other resident of the dwelling is liable to pay rent to the person concerned in respect of the dwelling; and
 - (b) there is an alternative maximum council tax benefit in the case of that person which is derived from the income or aggregate incomes of one or more residents to whom this subsection applies.
- (7) Subsection (6) above applies to any other resident of the dwelling who—
 - (a) is not a person who, in accordance with Schedule 1 to the Local Government Finance Act 1992, falls to be disregarded for the purposes of discount; and
 - (b) is not a prescribed person or a person of a prescribed class.
- (8) Subject to subsection (9) below, where a person is entitled to council tax benefit in respect of a day, the amount to which he is entitled shall be—
 - (a) if subsection (5)(a) or (b) above applies, the amount which is the appropriate maximum council tax benefit in his case;
 - (b) if subsection (5)(c) above applies, the amount found by deducting amount B from amount A, where “amount A” and “amount B” have the meanings given by that subsection; and
 - (c) if subsection (6) above applies, the amount which is the alternative maximum council tax benefit in his case.
- (9) Where a person is entitled to council tax benefit in respect of a day, and both subsection (5) and subsection (6) above apply, the amount to which he is entitled shall be whichever is the greater of—
 - (a) the amount given by paragraph (a) or, as the case may be, paragraph (b) of subsection (8) above; and
 - (b) the amount given by paragraph (c) of that subsection.
- (10) Regulations shall prescribe the manner in which—
 - (a) the appropriate maximum council tax benefit;
 - (b) the alternative maximum council tax benefit,are to be determined in any case.
- (11) In this section “dwelling” and “resident” have the same meanings as in Part I or II of the Local Government Finance Act 1992.”