

## SCHEDULES

### SCHEDULE 2

#### ADMINISTRATION

##### *Discounts*

- 4 (1) In the following provisions of this paragraph—
- (a) any reference to the chargeable amount is a reference to an amount which, in respect of a particular dwelling, a person is solely liable to pay to an authority in respect of council tax for a financial year, and includes, unless the context otherwise requires, an amount which in the opinion of the authority a person will be so liable to pay; and
  - (b) any reference to any calculation of the chargeable amount includes a reference to any estimate of the amount.
- (2) Regulations under this Schedule may include provision that, before making any calculation of the chargeable amount for the purposes of regulations under this Schedule, the authority shall take reasonable steps to ascertain whether that amount is subject to any discount, and if so, the amount of that discount.
- (3) The regulations may include provision that—
- (a) where (having taken such steps) the authority has no reason to believe that the chargeable amount is subject to a discount, it shall assume, in making any calculation of the chargeable amount for the purposes of regulations under this Schedule, that the chargeable amount is not subject to any discount; and
  - (b) where (having taken such steps) the authority has reason to believe that the chargeable amount is subject to a discount of a particular amount, it shall assume, in making any such calculation, that the chargeable amount is subject to a discount of that amount.
- (4) The regulations may include provision that the authority must inform the person who is or will be liable to pay the chargeable amount of that assumption.
- (5) The regulations may include provision that where—
- (a) in accordance with any provision included under sub-paragraph (4) above the authority informs the person concerned that it has assumed that the chargeable amount is subject to a discount of a particular amount; and
  - (b) at any time before the end of the financial year following the financial year concerned, the person has reason to believe that the chargeable amount is not in fact subject to any discount, or is subject to a discount of a smaller amount, the person shall, within such period as may be prescribed, notify the authority of his belief.
- (6) In construing the reference in sub-paragraph (5)(b) above to the chargeable amount, the fact that the person concerned has wholly or partly discharged his liability to pay the amount shall be ignored.