

SCHEDULE 1

Regulation 6(1)

FORMULA FOR PURPOSES OF REGULATION 6

1. In this Schedule—

“average council tax”, in relation to a billing authority, its area or the relevant part of its area, and a dwelling in a particular valuation band, means the amount determined by the authority in accordance with Part I of Schedule 2 below as applicable to dwellings in that area or part and that band;

“relevant part”, in relation to a billing authority’s area and a dwelling, means the part of its area in which the dwelling in question is situated and in relation to which the authority makes a separate calculation—

- (a) in accordance with section 30(1), (4) and (5) of the Act, of set council tax,
- (b) in accordance with Part I of Schedule 2 below, of average council tax,
- (c) in accordance with Part II of that Schedule, of scheme council tax;

“scheme council tax”, in relation to a billing authority, its area or the relevant part of its area, and a dwelling in a particular valuation band, means the amount determined by the authority in accordance with Part II of Schedule 2 as applicable to dwellings in that area or part and that band;

“set council tax”, in relation to a billing authority, its area or the relevant part of its area, and a dwelling in a particular valuation band means—

- (a) subject to sub-paragraph (b), the amount which, for the 1993 financial year and dwellings in that area or part and that band, has been set by the billing authority under section 30 of the Act;
- (b) where an amount has been set in substitution for such an amount as is referred in sub-paragraph (a), the amount so set.

2. The formula for the purposes of regulation 6 is—

$$\frac{A - (B + C)}{D}$$

where—

A is the amount found by applying the formula—

$$\frac{E \times F}{G}$$

where—

E is the amount found in accordance with paragraph 3 below;

F is the discounted chargeable amount as regards 1st April 1993; and

G is the amount that would be the discounted chargeable amount, as regards that day, if the words “or, as his circumstances require, that section read with section 11 of the Act” were omitted from the definition of that term in regulation 2(1);

B is the product of the formula—

$$(H \times J) - K$$

where—

H is the scheme community charge of the authority concerned;

J is the number of persons who by virtue of their residence in the qualifying dwelling in question on 31st March 1993—

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- (a) are subject on that day to a personal community charge of the authority; or
- (b) are liable to pay an amount by way of contribution under section 9 of the 1988 Act (collective community charge contributions) in respect of that dwelling and a contribution period which consists of or includes that day; and

K is an amount equal to the difference (if any) between—

- (i) the aggregate of the amounts payable as regards the qualifying dwelling in question and in respect of the authority's personal community charge as it has effect for the financial year ending on 31st March 1993 by the persons subject to that charge on that day by virtue of their residence in that dwelling; and
- (ii) the aggregate of the amounts which, but for section 13 of the 1988 Act and regulations under section 13A(1) of that Act, would have been so payable in respect of that charge, that year and that dwelling by the same number of persons as are subject to that charge as mentioned in paragraph (i) above;

C is the amount specified in column (2) of the following Table in relation to such valuation band shown in column (1) of that Table as is—

- (i) in the case of a dwelling in respect of which, as regards 1st April 1993, a person is an eligible person both for the purposes of Part II of these Regulations and for the purposes of the Disabilities Regulations, the alternative valuation band;
- (ii) in the case of a dwelling in respect of which, as regards 1st April 1993, a person who is not an eligible person for the purposes of the Disabilities Regulations is an eligible person for the purposes of Part II of these Regulations, the relevant valuation band

TABLE

<i>(1)</i> <i>Valuation band</i>	<i>(2)</i> <i>Amount £</i>
A	91
B	104
C	117
D	130
E	143
F	156
G	169
H	182

and D is the number of days in the financial year.

3.—(1) Where the average council tax is equal to or exceeds the scheme council tax, E is an amount equal to the scheme council tax applicable—

- (a) in the case of a dwelling in respect of which, as regards 1st April 1993, a person is an eligible person for the purposes of the Disabilities Regulations, to dwellings listed in the alternative valuation band and situated in the relevant part of the billing authority's area;

(1) Section 13A was inserted by paragraph 5 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

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- (b) in the case of a dwelling in respect of which, as regards 1st April 1993, a person is not an eligible person for the purposes of the Disabilities Regulations, to dwellings listed in the relevant valuation band and situated in the relevant part of the billing authority's area.
- (2) Where the average council tax is less than the scheme council tax—
- (a) if the average council tax exceeds the set council tax, E is an amount equal to the average council tax applicable as mentioned in paragraph (a) or, as the case may be, paragraph (b) of sub-paragraph (1);
 - (b) if the set council tax is equal to or exceeds the average council tax but is less than the scheme council tax, E is an amount equal to the set council tax applicable as so mentioned;
 - (c) if the scheme council tax is equal to or less than the set council tax, E is an amount equal to the scheme council tax applicable as so mentioned.
4. In calculating the amount of any difference for the purposes of the definition of “K” in paragraph 2, it shall be assumed (so far as relevant for the purposes of section 13 of the 1988 Act or regulations under section 13A of that Act) that the circumstances of an individual and a state of affairs on 31st March 1993 had been his circumstances and the state of affairs on each day of the financial year ending on that day.