

SCHEDULE 8

BENEFIT SAVINGS

PART III

COUNCIL TAX BENEFIT SAVINGS

Council tax benefit savings

5.—(1) Subject to sub-paragraph (2) below, in the case of an authority where the savings which are the sum of (A + D) are greater than H, the addition for that authority shall be 10 per cent. of the sum calculated by applying the following formula—

$$\frac{\{(A + D) - H\} \times D}{(A + D)}$$

(2) In the case of an authority where the savings which are the sum of (A + D) are greater than G, the addition for that authority shall be the sum calculated for that authority in sub-paragraph (1) above plus 10 per cent. of the sum calculated by applying the following formula—

$$\frac{\{(A + D) - G\} \times D}{(A + D)}$$

6. In the case of an authority where the savings which are the sum of (A + D) do not exceed H, but do exceed I, there shall be no addition or deduction under this Part for that authority.

Deduction from council tax benefit subsidy

7.—(1) Subject to sub-paragraphs (2) and (3) below, in the case of an authority where the savings which are the sum of (A + D) are less than I, the deduction for that authority shall be 20 per cent. of the sum calculated by applying the following formula—

$$\frac{\{(A + D) - I\} \times D}{(A + D)}$$

(2) Subject to sub-paragraph (3) below, in the case of an authority where the savings which are the sum of (A + D) are less than J, the deduction for that authority shall be the amount calculated for that authority in sub-paragraph (1) above, together with a further amount of 30 per cent. of the sum calculated by applying the following formula—

$$\frac{\{(A + D) - J\} \times D}{(A + D)}$$

(3) In a case where the value of G for a relevant authority is less than £60,000, there shall be no deduction for that authority.