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STATUTORY INSTRUMENTS

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**1998 No. 266**

**The Council Tax Reduction Scheme (Wales) Regulations 1998**

**Calculation of amount payable**

4.—(1) Subject to paragraph (4) below, where—

- (a) a person is liable to pay an amount (“the amount”) to a billing authority in respect of council tax for a day in the financial year beginning on 1st April 1998,
- (b) the amount is determined under section 10, and
- (c) the relevant chargeable dwelling is situated in a community area referred to in the Schedule to these Regulations,

the amount shall be reduced by deducting from it an amount calculated in accordance with the formula—

$$\frac{R}{365}$$

where

R is the appropriate reduction.

(2) If the amount mentioned in sub-paragraph (1)(a) above is determined under section 10 read with section 11 or section 12, the deduction required by paragraph (1) above shall be made from the original amount.

(3) In paragraph (2) above “the original amount” is the amount which would be determined under section 10 read without section 11 and section 12.

(4) Where a determination awarding council tax benefit under the Benefit Regulations is effective as regards the chargeable dwelling and a day in respect of which a person is liable to pay the amount mentioned in sub-paragraph (1)(a) above in respect of that dwelling for that day, the amount which he is so liable to pay shall be—

- (a) the amount ascertained in accordance with paragraph (1) above, or paragraphs (1) and (2) above, as the case may be, for that day
- (b) less the amount of his council tax benefit for that day.