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STATUTORY INSTRUMENTS

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**2000 No. 1091**

**The Income-related Benefits (Subsidy to Authorities) Amendment Order 2000**

**New percentage for council tax benefit**

**4.—**(1) In paragraph (1) of article 11 of the principal Order there shall be substituted by the words “Contributions and Benefits Act 1992,” as they appear in the definition of “scheme”, the following words—

“Contributions and Benefits Act 1992;

“X per cent.” means, in relation to a local authority, the percentage specified in column (7) of Schedule 1 that applies to that authority.”.

(2) For paragraph (1) of article 13 of the principal Order there shall be substituted the following paragraph—

“(1) Subject to any adjustment in accordance with paragraph (3), for the purposes of section 140A(1) of the Act, the subsidy to be paid to an authority shall, subject in the case of Scottish Homes to paragraph (2), be—

- (a) in the case of any authority to which none of articles 14, 16 and 17 applies, an amount equal to the aggregate of—
  - (i) 95 per cent. of its qualifying expenditure attributable to expenditure in respect of housing benefit; and
  - (ii) X per cent. of its qualifying expenditure attributable to expenditure in respect of council tax benefit;
- (b) in the case of any authority to which at least one of those articles applies an amount equal to the aggregate of—
  - (i) 95 per cent. of so much of its qualifying expenditure attributable to expenditure in respect of housing benefit as remains after deducting from that expenditure the amount of expenditure attributable to housing benefit to which each of those articles which is relevant applies;
  - (ii) X per cent. of so much of its qualifying expenditure attributable to expenditure in respect of council tax benefit as remains after deducting from that expenditure the amount of expenditure attributable to council tax benefit to which article 14 applies; and
  - (iii) the appropriate amount calculated in respect of the relevant benefit under each such article,

plus, in each case, the additions, where applicable, under articles 18 and 21(2), but subject, in each case, to the deductions, where applicable, under articles 20 and 21(3).”.

(3) For sub-paragraph (b) of paragraph (1) of article 18 of the principal Order there shall be substituted the following paragraph—

- “(b) subject to paragraphs (2) and (3), where, during the relevant year, it is discovered that an overpayment of community charge benefit or relevant benefit has been made and an amount is to be deducted under article 19 in relation to that overpayment, an amount equal to—
- (i) in the case of a departmental error overpayment where the overpayment is overpayment of housing benefit, 95 per cent. of so much of the overpayment as has not been recovered by the authority;
  - (ii) in the case of a departmental error overpayment where the overpayment is overpayment of community charge benefit or council tax benefit, X per cent. of so much of the overpayment as has not been recovered by the authority;
  - (iii) in the case of a fraudulent overpayment, 80 per cent. of the overpayment;
  - (iv) except where any of heads (i) to (iii) above apply, 25 per cent. of the overpayment.”.
- (4) Paragraph (4) of article 18 of the principal Order shall be amended by substituting for the words “paragraphs (1)(b)(i) and (3)” the words “ paragraphs (1)(b)(i), (ii) and (3)”.
- (5) Paragraph (5) of article 18 of the principal Order shall be amended by substituting for the words “paragraph (1)(b)(ii) and (c)” the words “ paragraphs (1)(b)(iii) and (c)”.
- (6) Paragraph (8) of article 18 of the principal Order shall be amended by substituting for the words “paragraphs (1)(b)(ii)” the words “paragraphs (1)(b)(iii)”.