

SCHEDULE

Regulation 2

CONTRIBUTION TO COUNCIL TAX BENEFIT

1.—(1) E (contribution to benefit costs) is zero when either A is less than or equal to 1.045 or F is less than or equal to J. (For A, F and J see paragraphs 2, 3 and 4 respectively.)

(2) Otherwise, E is equal to—

$$\frac{(C - M) \times T \times B \times Z}{1 - (B \times Z)}$$

(3) For C, M and T see paragraphs 2(2), 5 and 5(4) respectively.

(4) B is the amount shown in relation to the authority in column 2 of Table A in this Schedule, being the lower of—

- (a) the proportion (estimated by the Secretary of State) of council tax yield for the authority in the financial year beginning with 1st April 2000 accounted for by council tax benefit;
- (b) the national average proportion (as so estimated) of council tax yield for authorities in that financial year accounted for by council tax benefit.

(5) Z (proportion of council tax benefit subsidy to be borne by the authority) is the amount shown in column 2 of Table B in this Schedule which corresponds with the amount N for the authority. (For N see paragraph 6.)

**A**

2.—(1) A (proportionate increase in council tax) equals

$$\frac{C}{D}$$

(a) (2) (a) For the Greater London Authority C equals—

$$\frac{R - P}{T}$$

where R is the same as in section 88(2) of the 1999 Act, P is the same as in paragraph 5(3) (a), and T is the same as in paragraph 5(4), in each case for the financial year beginning with 1st April 2001.

(b) For any other authority C is the basic amount of council tax for the financial year beginning with 1st April 2001 calculated by the authority under section 44 of the 1992 Act but omitting, for the purposes of this calculation, the amount referred to in subsection (3)(c)(1).

(3) D (the guideline council tax as estimated by the Secretary of State for the financial year beginning with 1st April 2000) is the amount shown in relation to the authority in column 3 of Table A in this Schedule.

**F**

3.—(1) F (increase in budget requirement) equals G – H.

(1) Paragraph (c) of section 44(3) is inserted by the Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2001 (S.I.2001/216).

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(2) G is the amount of the authority's budget requirement for the financial year beginning with 1st April 2001, calculated under section 43 of the 1992 Act<sup>(2)</sup> or (in relation to the Greater London Authority) the consolidated budget requirement calculated under section 85(8) of the 1999 Act.

(3) H (the budget requirement consistent with the guideline council tax for the financial year beginning with 1st April 2000 and estimated by the Secretary of State) is the amount shown in relation to the authority in column 4 of Table A in this Schedule.

## J

4.—(1) J (cash Standard Spending Assessment increase) equals  $K - L$ .

(2) K is, subject to paragraph 7, the Standard Spending Assessment for the authority for the financial year beginning with 1st April 2001, calculated in accordance with the Local Government Finance Report for that year made under section 78A of the Local Government Finance Act 1988<sup>(3)</sup>.

(3) L is, subject to paragraph 7, the Standard Spending Assessment for the authority for the financial year beginning with 1st April 2000, calculated in accordance with the Local Government Finance Report for that year made under section 78A of the Local Government Finance Act 1988.

## M

5.—(1) M (council tax at guideline for the financial year beginning with 1st April 2001) is the higher of

(a)  $D \times 1.045$ ; or

(b) 
$$\frac{H + J - P}{T}$$

(2) For D, H and J, see paragraphs 2(3), 3(3) and 4 respectively.

(a) (3) (a) P for the Greater London Authority is the aggregate of P1 and P2 (defined in sections 88(2) and 89(4) of the 1999 Act) for the financial year beginning with 1st April 2001 increased or reduced in accordance with sections 88 and 89 respectively, but omitting for the purpose of this calculation the amount referred to in section 89(6A) of the 1999 Act<sup>(4)</sup>.

(b) P for any other authority is the same as in section 44 of the 1992 Act for the financial year beginning with 1st April 2001, increased or reduced in accordance with that section but omitting, for the purpose of this calculation, the amount referred to in subsection 3(c)<sup>(5)</sup>.

(4) T is for the financial year beginning with 1st April 2001 the same as in section 44 of the 1992 Act or, in relation to the Greater London Authority, section 88(2) of the 1999 Act.

## N

6.—(1) N (percentage increase above guideline) equals

$$\frac{(C - M) \times 100}{D}$$

(2) for C, M and D, see paragraphs 2(2), 5 and 2(3) respectively.

(2) Section 43 of the 1992 Act is adapted in relation to the financial year beginning with 1st April 2001 by the Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2001 (S.I. 2001/216).

(3) Section 78A was inserted by paragraph 10 of Schedule 10 to the Local Government Finance Act 1992.

(4) Section 89(6A) of the 1999 Act is inserted by the Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2001 (S.I. 2001/216).

(5) Section 44(3)(c) is inserted by the Local Authorities (Alteration of Requisite Calculations) (England) Regulations 2001 (S.I. 2001/216).

## Adjustments to SSAs

7.—(1) In relation to any police authority, and in relation to the Greater London Authority, the amounts referred to as K and L in paragraphs 4(2) and 4(3) respectively shall be increased as follows:

K shall be increased by the grant allocated to the authority under the Principal Formula as set out in the Table in paragraph 3 of the police grant report (The Police Grant Report (England and Wales) 2001/2002) approved by a resolution of the House of Commons pursuant to section 46 of the Police Act 1996<sup>(6)</sup> on 31st January 2001; and

L shall be increased for authorities other than the Greater London Authority, by the grant allocated to the authority, and in the case of the Greater London Authority by the grant allocated to the Receiver for the Metropolitan Police District, under the Principal Formula as set out in the Table in paragraph 3 of the police grant report (The Police Grant Report (England and Wales) 2000/2001) approved by a resolution of the House of Commons pursuant to section 46 of the Police Act 1996 on 3rd February 2000.

(2) In relation to any authority the amount referred to as L in paragraph 4(3) shall be adjusted by the amount estimated by the Secretary of State and shown in relation to the authority in column 5 of Table A in this Schedule (adjustment for changes in responsibility, function or financing of SSA).

## Rounding

8. For the purposes of this Schedule the following rounding conventions will apply:

- (a) the following amounts shall be rounded to the nearest thousand pounds—
  - E (paragraph 1),
  - F (paragraph 3(1)),
  - G (paragraph 3(2)),
  - J (paragraph 4(1)).
  - K (paragraph 4(2)),
  - L (paragraph 4(3)),grant allocated under the Principal Formula (paragraph 7),  
each of the sums aggregated in the calculation of the amount of P (paragraph 5(3)) and hence the amount of P,  
in the case of the Greater London Authority each of the sums aggregated in the calculation of P1 and P2 referred to in paragraph 5(3)(a) and hence the amount of P,  
R (paragraph 2(2)(a));
- (b) T (paragraph 5(4)) shall be rounded to the nearest whole unit;
- (c) amounts of C, D and M (paragraphs 2(2), 2(3) and 5(1), shall be rounded to the nearest penny. Items P and T used in the calculation of C shall be rounded in accordance with subparagraphs (a) and (b) above. R (which in the case of major precepting authorities other than the Greater London Authority is defined in section 44 of the 1992 Act) and which is used in the calculation of C, shall be rounded to the nearest thousand pounds;
- (d) where the amount to be rounded is exactly one half of the relevant unit designated in subparagraphs (a), (b) and (c) above for rounding purposes, the rounding shall be upwards to the next unit.

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(6) 1996 c. 16.

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**TABLE A (Major Precepting Authorities)**

**Prescribed proportion of council tax yield and guideline council tax and budget requirement in 2000–01 and adjustments to SSA in 2000–01**

<i>Column 1</i> <i>Name of authority</i>	<i>Column 2</i> <i>Figure B</i>	<i>Column 3</i> <i>Figure D</i>	<i>Column 4</i> <i>Figure H</i>	<i>Column 5</i> <i>Adjustment to L</i>
Greater London Authority	0.149	£115.23	£2,160,460,000	–£66,000
<b>COUNTY COUNCILS</b>				
Bedfordshire	0.100	£693.86	£287,299,000	–£940,000
Buckinghamshire	0.062	£605.14	£335,763,000	–£343,000
Cambridgeshire	0.081	£569.75	£347,421,000	–£981,000
Cheshire	0.091	£725.75	£501,039,000	–£1,109,000
Cornwall	0.141	£593.33	£358,325,000	–£1,496,000
Cumbria	0.119	£690.00	£376,797,000	–£1,759,000
Derbyshire	0.129	£694.24	£527,258,000	–£2,042,000
Devon	0.109	£619.87	£486,977,000	–£1,046,000
Dorset	0.091	£659.99	£265,604,000	–£323,000
Durham	0.149	£689.92	£387,578,000	–£2,754,000
East Sussex	0.115	£626.88	£354,719,000	–£1,051,000
Essex	0.111	£611.19	£955,743,000	–£1,411,000
Gloucestershire	0.091	£588.38	£383,796,000	–£290,000
Hampshire	0.077	£611.70	£807,962,000	–£1,025,000
Hertfordshire	0.092	£576.82	£767,779,000	–£3,553,000
Kent	0.114	£604.89	£1,012,824,000	–£2,123,000
Lancashire	0.140	£733.01	£888,941,000	–£4,159,000
Leicestershire	0.083	£651.46	£410,226,000	£154,000
Lincolnshire	0.120	£607.66	£451,476,000	–£1,501,000
Norfolk	0.130	£607.45	£543,706,000	–£1,894,000
North Yorkshire	0.089	£587.39	£394,554,000	–£1,039,000
Northamptonshire	0.106	£589.46	£447,870,000	–£1,662,000
Northumberland	0.136	£711.96	£246,476,000	–£1,338,000
Nottinghamshire	0.127	£741.79	£555,389,000	–£2,205,000
Oxfordshire	0.072	£587.69	£391,883,000	–£189,000
Shropshire	0.104	£607.73	£195,022,000	£192,000

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<i>Column 1</i> <i>Name of authority</i>	<i>Column 2</i> <i>Figure B</i>	<i>Column 3</i> <i>Figure D</i>	<i>Column 4</i> <i>Figure H</i>	<i>Column 5</i> <i>Adjustment to L</i>
Somerset	0.111	£605.71	£335,204,000	−£540,000
Staffordshire	0.104	£582.93	£550,588,000	−£2,972,000
Suffolk	0.115	£591.67	£458,787,000	−£1,368,000
Surrey	0.062	£592.59	£680,883,000	−£354,000
Warwickshire	0.103	£649.66	£345,224,000	−£692,000
West Sussex	0.085	£603.00	£502,722,000	−£627,000
Wiltshire	0.077	£611.34	£285,720,000	£151,000
Worcestershire	0.096	£560.39	£348,107,000	−£670,000

**TABLE A (Major Precepting Authorities)**

**Prescribed proportion of council tax yield and guideline council tax and budget requirement in 2000–01 and adjustments to SSA in 2000–01**

<i>Column 1</i> <i>Name of authority</i>	<i>Column 2</i> <i>Figure B</i>	<i>Column 3</i> <i>Figure D</i>	<i>Column 4</i> <i>Figure H</i>	<i>Column 5</i> <i>Adjustment to L</i>
<b>POLICE AUTHORITIES</b>				
Avon & Somerset Police	0.125	£60.11	£177,784,000	−£3,000
Bedfordshire Police	0.119	£61.19	£65,771,000	−£1,000
Cambridgeshire Police	0.094	£52.87	£77,395,000	−£1,000
Cheshire Police	0.109	£59.00	£114,435,000	−£2,000
Cleveland Police	0.149	£53.43	£84,811,000	−£1,000
Cumbria Police	0.119	£79.22	£66,664,000	−£1,000
Derbyshire Police	0.137	£62.77	£108,856,000	−£1,000
Devon & Cornwall Police	0.130	£52.94	£179,466,000	−£2,000
Dorset Police	0.106	£77.31	£79,212,000	−£1,000
Durham Police	0.149	£53.27	£84,070,000	−£2,000
Essex Police	0.117	£68.19	£183,143,000	−£3,000
Gloucestershire Police	0.091	£63.26	£65,827,000	−£1,000

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<i>Column 1 Name of authority</i>	<i>Column 2 Figure B</i>	<i>Column 3 Figure D</i>	<i>Column 4 Figure H</i>	<i>Column 5 Adjustment to L</i>
Greater Manchester Police	0.149	£61.65	£392,676,000	-£8,000
Hampshire Police	0.099	£54.95	£204,455,000	-£2,000
Hertfordshire Police	0.092	£64.88	£119,928,000	-£2,000
Humberside Police	0.149	£57.49	£118,230,000	-£1,000
Kent Police	0.116	£53.07	£191,684,000	-£3,000
Lancashire Police	0.149	£58.52	£188,021,000	-£2,000
Leicestershire Police	0.124	£67.04	£109,885,000	-£2,000
Lincolnshire Police	0.120	£87.30	£72,721,000	-£1,000
Merseyside Police	0.149	£78.55	£252,627,000	-£5,000
Norfolk Police	0.130	£58.76	£88,341,000	-£2,000
North Yorkshire Police	0.093	£53.12	£79,991,000	-£2,000
Northamptonshire Police	0.106	£75.87	£72,660,000	-£1,000
Northumbria Police	0.149	£53.29	£218,799,000	-£4,000
Nottinghamshire Police	0.149	£59.51	£132,301,000	-£1,000
South Yorkshire Police	0.149	£59.47	£179,673,000	-£4,000
Staffordshire Police	0.127	£79.29	£125,713,000	-£2,000
Suffolk Police	0.115	£57.40	£72,154,000	-£1,000
Surrey Police	0.062	£71.44	£116,295,000	-£1,000
Sussex Police	0.104	£55.81	£174,577,000	-£2,000
Thames Valley Police	0.076	£55.63	£234,738,000	-£4,000
Warwickshire Police	0.103	£68.01	£57,282,000	£0

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West Mercia Police	0.107	£58.77	£120,161,000	-£2,000
West Midlands Police	0.149	£53.75	£393,763,000	-£9,000
West Yorkshire Police	0.149	£57.42	£300,530,000	-£6,000
Wiltshire Police	0.083	£68.74	£70,503,000	-£1,000
<b>FIRE AUTHORITIES</b>				
Greater Manchester Fire	0.149	£29.88	£89,669,000	-£4,000
Merseyside Fire	0.149	£39.62	£61,601,000	-£2,000
South Yorkshire Fire	0.149	£29.02	£40,701,000	-£2,000
Tyne and Wear Fire	0.149	£32.07	£42,187,000	-£2,000
West Midlands Fire	0.149	£28.05	£87,561,000	-£4,000
West Yorkshire Fire	0.149	£25.56	£66,771,000	-£3,000

**TABLE B**

**Local authority contribution factor to council tax benefit costs**

<i>Column 1</i>	<i>Column 2</i>
Amount of N	Z
Not exceeding 0.5	0.125
Exceeding 0.5 and not exceeding 1	0.25
Exceeding 1 and not exceeding 1.5	0.375
Exceeding 1.5 and not exceeding 2	0.5
Exceeding 2 and not exceeding 2.5	0.625
Exceeding 2.5 and not exceeding 3	0.75
Exceeding 3 and not exceeding 3.5	0.875
Exceeding 3.5	1