

SCHEDULE 2

Regulation 62

Amount of alternative maximum council tax benefit

1.—(1) Subject to paragraphs 2 and 3, the alternative maximum council tax benefit in respect of a day for the purpose of regulation 62 shall be determined in accordance with the following Table and in this Table:

[<sup>F1</sup>(a) “second adult” means any person or persons residing with the claimant to whom section 131(6) of the Act applies; and

(b) “persons to whom regulation 45(2) applies” includes any person to whom that regulation would apply were they, and their partner if they had one, below the qualifying age for state pension credit.]

(2) In this Schedule “council tax due in respect of that day” means the council tax payable under section 10 or 78 of the 1992 Act less;

[<sup>F2</sup>(a) any reductions made in consequence of any enactment in, or under, the 1992 Act; and

(b) in a case to which sub-paragraph (c) in column (1) of the table below applies, the amount of any discount which may be appropriate to the dwelling under the 1992 Act.]

<b>(1)</b> <b>Second adult</b>	<b>(2)</b> <b>Alternative maximum council tax benefit</b>
(a) (a) Where the second adult or all second adults are in receipt of income support <sup>[F3]</sup> , an income-related employment and support allowance] or state pension credit or are persons on an income-based jobseeker's allowance;	(a) (a) 25 per cent. of the council tax due in respect of that day;
(b) (b) where the gross income of the second adult or, where there is more than one second adult, their aggregate gross income disregarding any income of persons on income support <sup>[F4]</sup> , an income-related employment and support allowance], state pension credit or an income-based jobseeker's allowance—	(b) (b) (i) 15 per cent. of the council tax due in respect of that day; (ii) 7.5 per cent. of the council tax due in respect of that day.
(i) is less than [ <sup>F5</sup> £180.00 ]per week; (ii) is not less than [ <sup>F6</sup> £180.00 ]per week but less than [ <sup>F6</sup> £235.00 ]per week.	
(c) (c) [ <sup>F7</sup> Where the dwelling would be wholly occupied by one or more persons to whom regulation 45(2) applies but for the presence of one or more second adults who are in receipt of income support, state pension credit <sup>[F8]</sup> , an income-related	(c) (c) 100 per cent. of the council tax due in respect of that day]

**Changes to legislation:** There are currently no known outstanding effects for the The Council Tax Benefit Regulations 2006, SCHEDULE 2. (See end of Document for details)

employment and support allowance]  
or are persons on an income-based  
jobseeker's allowance.

#### Textual Amendments

- F1** Words in Sch. 2 para. 1(1) substituted (1.4.2006) by [Social Security \(Miscellaneous Amendments\) Regulations 2006 \(S.I. 2006/588\)](#), regs. 1(4), **9(4)(a)**
- F2** Words in Sch. 2 para. 1(2) substituted (1.4.2006) by [Social Security \(Miscellaneous Amendments\) Regulations 2006 \(S.I. 2006/588\)](#), regs. 1(4), **9(4)(b)**
- F3** Words in Sch. 2 para. 1 inserted (27.10.2008) by [The Employment and Support Allowance \(Consequential Provisions\) Regulations 2008 \(S.I. 2008/1082\)](#), regs. 1, **60(a)**
- F4** Words in Sch. 2 para. 1 inserted (27.10.2008) by [The Employment and Support Allowance \(Consequential Provisions\) Regulations 2008 \(S.I. 2008/1082\)](#), regs. 1, **60(b)**
- F5** Sch. 2 para. 1 substituted (1.4.2012) by [The Social Security Benefits Up-rating Order 2012 \(S.I. 2012/780\)](#), art. 1(2)(k)**reg. 22(8)(a)**
- F6** Sch. 2 para. 1 substituted (1.4.2012) by [The Social Security Benefits Up-rating Order 2012 \(S.I. 2012/780\)](#), art. 1(2)(k)**reg. 22(8)(b)**
- F7** Words in Sch. 2 para. 1 inserted (1.4.2006) by [Social Security \(Miscellaneous Amendments\) Regulations 2006 \(S.I. 2006/588\)](#), regs. 1(4), **9(4)(c)**
- F8** Words in Sch. 2 para. 1 inserted (27.10.2008) by [The Employment and Support Allowance \(Consequential Provisions\) Regulations 2008 \(S.I. 2008/1082\)](#), regs. 1, **60(c)**

2. In determining a second adult's gross income for the purposes of this Schedule, there shall be disregarded from that income—

- (a) any attendance allowance, or any disability living allowance under section 71 of the Act;
- (b) any payment made under [<sup>F9</sup>or by] the Trusts, the Fund, the Eileen Trust<sup>F10</sup>, MFET Limited<sup>F11</sup>, the Skipton Fund, the Caxton Foundation] or the Independent Living <sup>F12</sup>Fund (2006)] which had his income fallen to be calculated under regulation 30 (calculation of income other than earnings) would have been disregarded under paragraph 24 of Schedule 4 (income in kind); and
- (c) any payment which had his income fallen to be calculated under regulation 30 would have been disregarded under paragraph 36 of Schedule 4 (payments made under certain trusts and certain other payments).

#### Textual Amendments

- F9** Words in Sch. 2 para. 2(b) inserted (1.4.2010 for specified purposes, 5.4.2010 in so far as not already in force) by [The Social Security \(Miscellaneous Amendments\) \(No. 2\) Regulations 2010 \(S.I. 2010/641\)](#), regs. 1(3)(c), **10(5)(f)**
- F10** Words in Sch. 2 para. 2(b) inserted (1.4.2010 for specified purposes, 5.4.2010 in so far as not already in force) by [The Social Security \(Miscellaneous Amendments\) \(No. 2\) Regulations 2010 \(S.I. 2010/641\)](#), regs. 1(3)(c), **10(3)(g)**
- F11** Words in Sch. 2 para. 2(b) inserted (31.10.2011) by [The Social Security \(Miscellaneous Amendments\) \(No. 3\) Regulations 2011 \(S.I. 2011/2425\)](#), regs. 1(2), **21(5)**
- F12** Words in Sch. 2 para. 2(b) substituted (17.11.2008) by [The Social Security \(Miscellaneous Amendments\) \(No.6\) Regulations 2008 \(S.I. 2008/2767\)](#), regs. 1(2), **8(4)(f)**

3. Where there are two or more second adults residing with the claimant for benefit and any such second adult falls to be disregarded for the purposes of discount in accordance with Schedule 1 of the

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1992 Act, his income shall be disregarded in determining the amount of any alternative maximum council tax benefit, unless that second adult is a member of a couple and his partner does not fall to be disregarded for the purposes of discount.

**Changes to legislation:**

There are currently no known outstanding effects for the The Council Tax Benefit Regulations 2006, SCHEDULE 2.