
STATUTORY INSTRUMENTS

2013 No. 2977

The Council Tax (Reductions for Annexes) (England) Regulations 2013

Calculation of amount payable

4.—(1) Subject to paragraph (3) the amount of council tax payable by a person liable to pay an amount to a billing authority in respect of a dwelling which fulfils either of the conditions prescribed in regulation 3 and each day on which that condition is fulfilled shall be calculated in accordance with the formula in paragraph (2).

(2) The formula is—

$$\frac{A}{2}$$

where A is the amount determined under section 10 of the 1992 Act or under that section read with section 11, 11A or 11B of that Act⁽¹⁾.

(3) Where, as regards the person liable to pay, the dwelling in question and a day on which either condition referred to in regulation 3 is fulfilled, regulations under section 13 of the 1992 Act (other than these Regulations) apply, the amount payable shall be calculated in accordance with these Regulations as read with those Regulations.

⁽¹⁾ Section 11 was amended by section 12 of the Local Government Finance Act 2012. Section 11A was inserted by section 75 of the Local Government Act 2003 and amended by section 11 of the Local Government Finance Act 2012. Section 11B was inserted by section 12 of the Local Government Finance Act 2012.