

where -

A is the amount, calculated on the instalment day, of council tax benefits in respect of the billing authority's council tax as that tax has effect for the financial year to the extent that the benefit takes the form of a reduction in the amounts liable to be paid to the authority in relation to that financial year,

B is the total of the amounts calculated by the authority under this direction, in relation to the financial year on instalment days preceding that on which the amount is calculated,

C is the number of instalment days remaining (immediately before the day on which the amount is calculated) in the financial year;

such amount, if any, to be transferred on or before the last instalment day in the financial year.

Direction CT98(5)/8: Community charge benefits for preceding years

The amount (if it is a positive amount) calculated on an instalment day in the financial year in accordance with the formula -

$$A - B$$

where -

A is the amount, calculated on the instalment day, of community charge benefits in respect of the billing authority's community charge as it has effect for any preceding financial year, to the extent that the benefits take the form of a reduction in the amounts liable to be paid to the authority in relation to that preceding financial year,

B is the total of the amounts calculated by the authority under directions 4 and 5 of the directions made under section 98(5) of the 1988 Act on 13 December 1989, direction 4 of the directions made under section 98(5) of that Act on 24 April 1991 and under this direction, in relation to that preceding financial year, less the total of the amounts calculated by the authority under directions 4 and 5 of the directions made under section 98(4) of the 1988 Act on 13 December 1989, direction 5 of the directions made under section 98(4) of that Act on 2 March 1990 and direction CT98(4)/9 of the directions made herein in relation to that preceding financial year;

such amount, if any, to be transferred on or before the last instalment day in the financial year.

Direction CT98(5)/9: Council tax benefit for preceding years

The amount (if it is a positive amount) calculated on an instalment day in the financial year in accordance with the formula -

$$A - B$$

where -

A is the amount, calculated on the instalment day, of council tax benefit in respect of the billing authority's council tax as it has effect for any preceding financial year, to the extent that the benefit takes the form of a reduction in the amounts liable to be paid to the authority in relation to that preceding financial year,

B is the total of the amounts calculated by the authority under this direction and under direction CT98(5)/7 of the directions made herein in relation to that preceding financial year, less the total of the amounts calculated by the authority under directions CT98(4)/8 and CT98(4)/10 of the directions made herein in relation to that preceding financial year;

such amount, if any, to be transferred on or before the last instalment day in the financial year.

Direction CT98(5)/10: Non-domestic rates discretionary reliefs etc

The amount (if it is a positive amount) calculated in relation to a financial year ('the relevant year') in accordance with the formula -

$$A - B$$

where -

A is the total of the amounts in relation to the relevant year of discretionary reliefs and reductions or remittances of liability granted by the billing authority under sections 47 and 49 of the 1988 Act,

B is the amount which has been calculated in relation to the authority for that year as regards the operation of sections 47 and 49 of the 1988 Act under regulations made under paragraph 4(5)(a) of Schedule 8 to that Act;

such amount, if any, to be transferred as soon as reasonably practicable after the amount of the authority's non-domestic rating contribution for the relevant year has been certified under paragraph 5(6)(c) of Schedule 8 to the 1988 Act, but in any case before the end of the financial year which follows the relevant year.

Direction CT98(5)/11: Payments to and from authorities (1)

The total of any amounts -

(a) which the Secretary of State is liable to pay to the authority at any time under one or more of the first relevant provisions referred to in section 141(7) of the 1988 Act and which is payable into that authority's collection fund by virtue of section 90(1) of that Act, and

(b) which the Secretary of State has set off or refrained from paying in accordance with regulations made under section 141 of the 1988 Act in respect of the total of any

amounts which the authority is liable to pay to him at the same time under one or more of the second relevant provisions referred to in section 141(8) of that Act and which is to be met from that authority's general fund under section 91(5) of that Act,

such amount to be transferred as soon as reasonably practicable after the date when the authority becomes liable to pay the amounts referred to in paragraph (b) above.

Direction CT98(5)/12: Payments to and from authorities (2)

The total of any amounts -

(a) which the authority is liable to pay to the Secretary of State at any time under one or more of the second relevant provisions referred to in section 141(8) of the 1988 Act and which is to be met from that authority's general fund under section 91(5) of that Act, and

(b) which the authority has set off or refrained from paying in accordance with regulations made under section 141 of the 1988 Act in respect of the total of any amounts which the Secretary of State is liable to pay to the authority at the same time under one or more of the first relevant provisions referred to in section 141(7) of that Act and which is payable into that authority's collection fund by virtue of section 90(1) of that Act,

such amount to be transferred as soon as reasonably practicable after the date when the authority becomes liable to pay the amounts referred to in paragraph (a) above.

Direction CT98(5)/13: Reduced amounts of council tax

The amount (if it is a positive amount) calculated on an instalment day in the financial year in accordance with the formula -

$$\frac{A - B}{C}$$

where -

A is the amount, calculated on the instalment day, by which the amounts liable to be paid to the authority in respect of council tax as it has effect for the financial year are less than the amounts which would be so payable but for any regulations made under section 13 of the 1992 Act other than the Council Tax (Reductions for Disabilities) Regulations 1992 (S.I. 1992/554),

B is the total of the amounts calculated by the authority, under this direction and in relation to the financial year, on instalment days preceding that on which the amount is calculated,

C is the number of instalment days remaining (immediately before the day on which the amount is calculated) in the financial year;

such amount, if any, to be transferred on or before the last instalment day in the financial year.

Direction CT98(5)/14: Community charge transitional relief reductions for preceding years

The amount (if it is a positive amount) calculated on an instalment day in the financial year in accordance with the formula -

$$A - B$$

where -

A is the amount, calculated on the instalment day, by which the amounts liable to be paid to the authority in respect of its personal community charge as it has effect for any preceding financial year are less than the amounts which would have been so payable but for any regulations made in respect of community charge transitional relief reductions,

B is the total of the amounts calculated by the authority under directions 9 and 10 of the directions made under section 98(5) of the 1988 Act on 2 March 1990, direction 9 of the directions made under section 98(5) of that Act on 24 April 1991 and under this direction in relation to that preceding financial year, less the total of the amounts calculated by the authority under directions 9 and 10 of the directions made under section 98(4) of that Act made on 2 March 1990 and direction CT98(4)/14 of the directions made herein in relation to that preceding financial year;

such amount, if any, to be transferred on or before the last instalment day in the financial year.

Direction CT98(5)/15: Reduced amounts of council tax for preceding years

The amount (if it is a positive amount) calculated on an instalment day in the financial year in accordance with the formula -

$$A - B$$

where -

A is the amount, calculated on the instalment day, by which the amounts liable to be paid to the authority in respect of council tax as it has effect for any preceding financial year are less than the amounts which would be so payable but for any regulations made under section 13 of the 1992 Act other than the Council Tax (Reductions for Disabilities) Regulations 1992 (S.I. 1992/554),

B is the total of the amounts calculated by the authority in relation to that preceding financial year under direction CT98(5)/13 of the directions made herein and under this direction, less the total of the amounts calculated by the authority under directions CT98(4)/13 and CT98(4)/15 of the directions made herein in relation to that preceding financial year;

such amount, if any, to be transferred on or before the last instalment day in the financial year.

Direction CT98(5)/16: Interest on certain general fund sums

The amount, representing interest on any sum which has been transferred by the authority to its general fund pursuant to regulation 10 of the Collection Fund (England) Regulations 1989 (S.I. 1989/2336) and which immediately before the start of the financial year beginning in 1993 has not been retransferred pursuant to regulation 11 of those Regulations, calculated in respect of the sum so transferred -

- (a) for the period beginning with the day of its transfer to the authority's general fund under regulation 10 of those Regulations and ending on 31st March 1993,
- (b) at the 7 day London Interbank Offer Rate having effect immediately before the end of the day on which the transfer to the general fund under regulation 10 of those Regulations was made,

such amount to be transferred on or as soon as reasonably practicable after 1st April 1993.

Signed by authority of
the Secretary of State for the Environment

P. Rowse

P ROWSELL
An Assistant Secretary in the
Department of the Environment
29 October 1992

