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STATUTORY RULES OF NORTHERN IRELAND

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**1996 No. 110**

**Housing Renovation etc. Grants (Reduction of Grant)  
(Amendment) Regulations (Northern Ireland) 1996**

**Amendment of regulation 28 of the principal Regulations**

**14.** For regulation 28 (Notional income)—

- (a) in paragraph (4) for “the Executive shall treat the relevant person” there shall be substituted “the relevant person shall be treated”;
- (b) in paragraph (7) for sub-paragraph (a) there shall be substituted—

“(a) an amount in respect of income tax equivalent to an amount determined by applying to those earnings the lower rate or, as the case may be the lower rate and the basic rate or the basic rate and higher rate of tax in the year of assessment in which the application was made less only the personal allowance to which the relevant person is entitled under sections 257 and 259 of the Income and Corporation Taxes Act 1988 (personal allowance) as is appropriate to his circumstances; but, if the assessment period is less than a year, the earnings to which the lower rate and, if appropriate, the basic rate and higher rate of tax is to be applied and the amount of the personal allowance deductible under this sub-paragraph shall be determined on a pro-rata basis.”.