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STATUTORY RULES OF NORTHERN IRELAND

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**2008 No. 68**

**RATES**

**The Rate Relief (Qualifying Age) (Amendment)  
Regulations (Northern Ireland) 2008**

*Made* - - - - *25th February 2008*

*Coming into operation* *1st April 2008*

The Department of Finance and Personnel, in exercise of the powers conferred by Article 30A of the Rates (Northern Ireland) Order 1977(1), makes the following Regulations.

**Citation and commencement**

1. These Regulations may be cited as the Rate Relief (Qualifying Age) (Amendment) Regulations (Northern Ireland) 2008 and shall come into operation on 1st April 2008.

**Amendment to Part 6 of the Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007**

2. Part 6 of the Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007(2) (assessment of income and capital) shall be amended as provided by regulations 3 and 4.

3. In regulation 19(1)(f) after head (v) there shall be inserted—

“(vi) in paragraphs (6), (8)(a) and (b), for “£16,000” there were substituted “£50,000”;”.

4. In regulation 19(1)(o) for “£16,000” substitute “£50,000”.

**Amendment to Part 9 of the Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007**

5. Part 9 of the Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007 (claims) shall be amended as provided by regulation 6.

6. In regulation 25(1)—

(a) after “Housing Benefit” where it first occurs there shall be inserted “(State Pension Credit)”; and

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(1) [S.I. 1977/2157 \(N.I. 28\)](#); Article 30A was inserted by Article 14 of the Rates (Amendment) (Northern Ireland) Order 2006, [S.I. 2006/2954 \(N.I. 18\)](#)  
(2) [S.R. 2007 No. 203](#) as amended by [S.R. 2007 No. 244](#)

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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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(b) after sub-paragraph (g) there shall be inserted—

“(gg) as if in regulation 65(5)(b) for “£16,000” there were substituted “£50,000”.”

Sealed with the Official Seal of the Department of Finance and Personnel on 25th February 2008



*Brian McClure*  
A senior officer of the Department of Finance  
and Personnel

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007 (“the principal Regulations”) which provide for rate relief for claimants who have attained the qualifying age for state pension credit provided the claimant or if he has a partner, the claimant’s partner, is not in receipt of income support or an income-based jobseeker’s allowance.

The Regulations amend the principal Regulations by increasing the capital limit, above which a person is not entitled to rate relief from £16,000 to £50,000 (regulations 2 and 4). Minor and consequential amendments are made in regulations 3, 5 and 6.