
STATUTORY RULES OF NORTHERN IRELAND

2016 No. 147

**The Social Security (Scottish Rate of Income Tax etc.)
(Amendment) Regulations (Northern Ireland) 2016**

Amendments to the Housing Benefit Regulations (Northern Ireland) 2006

4.—(1) The Housing Benefit Regulations (Northern Ireland) 2006(1) are amended in accordance with paragraphs (2) to (4).

(2) In regulation 2(1) after the definition of “Residential Care Home” insert—

““Scottish basic rate” means the rate of income tax of that name calculated in accordance with section 6A of the Income Tax Act 2007;

“Scottish taxpayer” has the same meaning as in Chapter 2 of Part 4A of the Scotland Act 1998;”.

(3) In regulation 31 (disregard of changes in tax, contributions etc.)—

(a) after paragraph (a) insert—

“(aa) in the Scottish basic or other rates of income tax;”; and

(b) in paragraph (b) for “relief” substitute “reliefs under Chapters 2, 3 and 3A of Part 3 of the Income Tax Act 2007”.

(4) In regulations 33(6)(a) (calculation of net earnings of employed earners), 36(1) (deduction of tax and contributions of self employed earners) and 39(12)(a) (notional income)—

(a) after “basic rate” in the first place it appears insert “, or in the case of a Scottish taxpayer, the Scottish basic rate;”;

(b) for “personal relief to which the claimant is entitled under section 257(1) of the Income and Corporation Taxes Act 1988 (personal allowances) as is” substitute “personal reliefs to which the claimant is entitled under Chapters 2, 3 and 3A of Part 3 of the Income Tax Act 2007 as are”;

(c) after “basic rate” in the second place it appears insert “, or the Scottish basic rate;”; and

(d) for “relief” substitute “reliefs”.