STATUTORY RULES OF NORTHERN IRELAND

2015 No. 163

The Social Security (Miscellaneous Amendments No. 2) Regulations (Northern Ireland) 2015

Amendment of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations

7.—(1) The Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006(1) are amended in accordance with paragraphs (2) and (3).

(2) In regulation 32(c) (disregard of changes in tax, contributions etc.) for "small earnings exception" substitute "small profits threshold".

(3) In regulation 38(2)(a) (deduction of tax and contributions of self-employed earners)—

- (a) for "11(1)" substitute "11(2)";
- (b) for "11(3)" substitute "11(8)"; and
- (c) for "small earnings exception" substitute "small profits threshold".