### STATUTORY RULES OF NORTHERN IRELAND

# 2022 No. 92

## RATES

The Rate Relief (Qualifying Age) (Amendment) Regulations (Northern Ireland) 2022

> Made - - - - -Coming into operation

9th March 2022 1st April 2022

The Department of Finance(1) makes the following Regulations in exercise of the powers conferred by Article 30A of the Rates (Northern Ireland) Order 1977(2).

#### **Citation and commencement**

1. These Regulations may be cited as the Rate Relief (Qualifying Age) (Amendment) Regulations (Northern Ireland) 2022 and shall come into operation on 1st April 2022.

#### Amendment of the Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007

**2.** In sub-paragraph 17(2)(c) of the Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007(**3**) (modification of Schedule 4 to the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006) for head (ii) there shall be substituted—

"(ii) for a person to whom sub-paragraph (2), (4) or (5) applies, by 10%,".

<sup>(1)</sup> The Department of Finance and Personnel was renamed the Department of Finance by section 1(4) of, and Schedule 1 to, the Departments Act (Northern Ireland) 2016 (c.5 (N.I.)

<sup>(2)</sup> 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) and amended by Article 134 of The Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006 (N.I. 1))

<sup>(3)</sup> S.R. 2007 No. 203 as amended by S.R. 2007 No. 244 and S.R. 2008 No. 68

Sealed with the Official Seal of the Department of Finance on 9th March 2022

(L.S.)

Sharon Magee A senior officer of the Department of Finance

#### **EXPLANATORY NOTE**

(This note is not part of the Regulations)

These regulations replace head (ii) of sub-paragraph 17(2)(c) of the Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007 to further modify Schedule 4 to the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006). This is to align with an amendment made to those regulations to ensure the 10% increase in the personal allowance is maintained for all couples for the purposes of the rate relief scheme.