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STATUTORY INSTRUMENTS

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**2016 No. 233**

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

**Amendments to the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006**

**5.—**(1) The Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006<sup>(1)</sup> are amended as follows.

(2) In regulation 2(1) (interpretation) after the definition of “savings credit” 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 34 (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 regulation 36(5)(a) (calculation of net earnings of employed earners)—

(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” in the second place it appears substitute “reliefs”.

(5) In regulation 40(1) (deduction of tax and contributions of self-employed earners)—

(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 sections 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”; and

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