STATUTORY INSTRUMENTS

2016 No. 268

SOCIAL SECURITY

The Social Security Benefit (Computation of Earnings) (Amendment) (Northern Ireland) Regulations 2016

Made - - - -	*2nd March 2016*
Laid before Parliament	*3rd March 2016*
Coming into force - -	*6th April 2016*

The Treasury makes the following Regulations in exercise of the powers conferred by sections 3(2) and (3), 133(1) and 171(3)(b)(ii) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**1**), and now exercisable by them.

The Department for Social Development(**2**) concurs with the making of these Regulations.

Citation and commencement

1. These Regulations may be cited as the Social Security Benefit (Computation of Earnings) (Amendment) (Northern Ireland) Regulations 2016 and shall come into force on 6th April 2016.

Amendments to the Social Security Benefit (Computation of Earnings) Regulations (Northern Ireland) 1996

2.—(1) The Social Security Benefit (Computation of Earnings) Regulations (Northern Ireland) 1996(**3**) are amended as follows.

(2) In regulation 2(1)—

(a) omit the definition of "lower rate"; and

(b) at the appropriate places insert—

(**1**) 1992 c.7. Section 3(2) was amended, and the power to make regulations under it transferred to the Treasury by paragraph 4 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671). Section 133(1) is cited for the meaning of "prescribed".

(**2**) The functions of the Department of Health and Social Services for Northern Ireland under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 were transferred to the Department for Social Development by Article 8(b) of, and Part 2 of Schedule 6 to, the Departments (Transfer and Assignment of Functions) Order (Northern Ireland) 1999 (S.R. 1999 No. 481).

(**3**) S.R. 1996 No. 520; relevant amending instruments are S.R. 1999 No. 472 (C.36) and S.I. 2000/667.

""basic rate" means the rate of income tax determined in pursuance of section 6(2) of the Income Tax Act 2007(**4**);";

""Scottish basic rate" means the rate of income tax of that name calculated in accordance with section 6A of the Income Tax Act 2007(**5**);"; and

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

(3) In regulation 4(**6**)—

(a) omit paragraph (2);

(b) in paragraph (3) omit "or (2)"; and

(c) in paragraph (3)(a)—

(i) for "lower rate or, as the case may be, the lower rate and the basic rate" substitute "basic rate, or in the case of a Scottish taxpayer, the Scottish basic rate,";

(ii) for "personal relief to which the claimant is entitled under sections 257(1), 257A(1) and 259 of the Taxes Act 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(**7**) as are";

(iii) for "lower rate" in the third place it appears substitute "basic rate, or the Scottish basic rate,"; and

(iv) for "relief" in the second place it appears substitute "reliefs".

(4) In regulation 14(1)—

(a) for the words from "lower rate" the first time it appears to "as is" substitute "basic rate, or in the case of a Scottish taxpayer, the Scottish basic rate, of tax less only the 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";

(b) for "lower rate" in the third place it appears substitute "basic rate, or the Scottish basic rate,"; and

(c) for "relief" in the second place it appears substitute "reliefs".

Revocations

3. The Social Security Benefit (Computation of Earnings) (Amendment) (Northern Ireland) Regulations 2000(**8**) are revoked.

Charlie Elphicke
David Evennett
Two of the Lords Commissioners of Her Majesty's Treasury

2nd March 2016

(**4**) 2007 c.3. Section 6(2) is amended by section 5(3) of the Finance Act 2008 (c.9) and paragraph 2(2) of Schedule 2 to the Finance Act 2009 (c.10).
(**5**) Section 6A was inserted by paragraph 3 of Schedule 38 to the Finance Act 2014 (c.26).
(**6**) Regulation 4 was amended by Article 14 (2) and (4)(b) of S.R. 1999 No. 472 (C.36) and regulation 2 of S.I. 2000/667.
(**7**) 2007 c.3. Chapter 3Awas inserted by section 11(2) of the Finance Act 2014 (c.26).
(**8**) S.I. 2000/667.