STATUTORY RULES OF NORTHERN IRELAND

2011 No. 43

RATES

The Rate Relief (Amendment) Regulations (Northern Ireland) 2011

Made - - - - 18th February 2011

Coming into operation 1st April 2011

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

Citation and commencement

1. These Regulations may be cited as the Rate Relief (Amendment) Regulations (Northern Ireland) 2011 and shall come into operation on 1st April 2011.

Amendment of the Rate Relief (General) Regulations (Northern Ireland) 2007

2.—(1) The Rate Relief (General) Regulations (Northern Ireland) 2007(**2**) shall be amended in accordance with paragraphs (2) to (7).

(2) After regulation 2(1)(l) insert—

"(lza) as if the definition of "equity-sharing lease" was omitted;".

(3) In regulation 17(2)—

(a) in sub-paragraph (f)(iii) for "." substitute ";";

(b) after sub-paragraph (f) insert—

"(g) as if in Part IV in paragraph 20(8)(**3**) for the amount specified in Column 2 there were substituted an amount equivalent to the amount increased by 20% and where the resultant figure is not a whole penny it shall be rounded to the nearest penny and 0.5 of a penny shall be rounded up.".

(4) For regulation 19(1)(k) substitute—

"(k) as if in regulation 34—

(i) in sub-paragraph (2) after "Schedule 6";

(**1**) 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)

(**2**) S.R. 2007 No. 204 as amended by S.R. 2009 No. 339 and S.R. 2010 No. 194

(**3**) The sum specified in paragraph 20(8) of Part IV of Schedule 4 to S.R. 2006 No. 405 was set in Schedule 6 to S.R. 2010 No. 118

(ii) in sub-paragraph (4) after "Schedule 5";

there were inserted "to the Housing Benefit Regulations as applied with modifications for the purposes of these Regulations by regulation 19";".

(5) After regulation 19(1)(n)(iii) insert—

"(iiia) in paragraph 6A after "regulation 61(5)" insert "of the Housing Benefit Regulations as applied with modifications for the purposes of these Regulations by regulation 21";".

(6) In regulation 19(2)(d)(i) for "7 and 8(1)" substitute "7, 8(1) and 10A".

(7) In regulation 33(j) for "regulations 102 to 104" substitute "regulation 101A, and regulations 102 to 104".

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

3.—(1) The Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007(**4**) shall be amended in accordance with paragraphs (2) to (5).

(2) After regulation 2(1)(k) insert—

"(kza) as if the definition of "equity-sharing lease" was omitted;".

(3) In regulation 17(2)—

(a) in sub-paragraph (d) for "." substitute ";";

(b) after sub-paragraph (d) insert—

"(e) as if in Part IV in paragraph 12(4)(**5**) for the amount specified in Column 2 there were substituted an amount equivalent to the amount increased by 20% and where the resultant figure is not a whole penny it shall be rounded to the nearest penny and 0.5 of a penny shall be rounded up.".

(4) In regulation 19(2)—

(a) for sub-paragraph (c) substitute—

"(c) as if—

(i) in paragraph 5A(1)(c) after "regulation 24";

(ii) in paragraph 5A(3) after "regulation 21";

(iii) in paragraph 8 after "regulation 31(8)(b)";

(iv) in paragraph 9(3)(b) after "regulation 28(1)(c)",

there were inserted "of the Housing Benefit (State Pension Credit) Regulations as applied with modifications for the purposes of these Regulations by regulation

19";";

(b) for sub-paragraph (d) substitute—

"(d) as if in paragraph 6 after "Schedule 6" there were inserted "to the Housing Benefit (State Pension Credit) Regulations as applied with modifications for the purposes of these Regulations by regulation 19";".

(5) In regulation 32(j) for "regulations 83 to 85" substitute "regulation 82A, and regulations 83 to 85".

(**4**) S.R. 2007 No. 203 as amended by S.R. 2007 No. 244, S.R. 2008 No. 68, S.R. 2009 No. 339 and S.R. 2010 No. 194

(**5**) The sum specified in paragraph 12(4) of Part IV of Schedule 4 to S.R. 2006 No. 406 was set in Schedule 8 to S.R. 2010 No. 118