STATUTORY RULES OF NORTHERN IRELAND

2008 No. 68

RATES

The Rate Relief (Qualifying Age) (Amendment) Regulations (Northern Ireland) 2008

Made - - - - 25th February 2008

Coming into operation 1st April 2008

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

Citation and commencement

1. These Regulations may be cited as the Rate Relief (Qualifying Age) (Amendment) Regulations (Northern Ireland) 2008 and shall come into operation on 1st April 2008.

Amendment to Part 6 of the Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007

2. Part 6 of the Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007(**2**) (assessment of income and capital) shall be amended as provided by regulations 3 and 4.

3. In regulation 19(1)(f) after head (v) there shall be inserted—

"(vi) in paragraphs (6), (8)(a) and (b), for "£16,000" there were substituted "£50,000";".

4. In regulation 19(1)(o) for "£16,000" substitute "£50,000".

Amendment to Part 9 of the Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007

5. Part 9 of the Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007 (claims) shall be amended as provided by regulation 6.

6. In regulation 25(1)—

(a) after "Housing Benefit" where it first occurs there shall be inserted "(State Pension Credit)"; and

(**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. 203 as amended by S.R. 2007 No. 244