1992 No. 404

HOUSING; RATES

The Housing Benefit (General) (Amendment No. 2) Regulations (Northern Ireland) 1992

Made . . . . . 17th September 1992

Coming into operation . . . 5th October 1992

The Department of Health and Social Services for Northern Ireland, in exercise of the powers conferred on it by sections 122(1)(*d*), 129(2) and (4) and 132(3) and (4)(*a*) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**a**) and section 5(1)(*h*), (*j*), (*p*) and (*r*) of the Social Security Administration (Northern Ireland) Act 1992(**b**) and of all other powers enabling it in that behalf, and after agreement by the Social Security Advisory Committee that proposals to make these regulations should not be referred to it(**c**), hereby makes the following regulations:

Citation, commencement and interpretation

1.—(1) These regulations may be cited as the Housing Benefit (General) (Amendment No. 2) Regulations (Northern Ireland) 1992 and shall come into operation on 5th October 1992.

(2) In these regulations "the principal regulations" means the Housing Benefit (General) Regulations (Northern Ireland) 1987(**d**).

(3) The Interpretation Act (Northern Ireland) 1954(**e**) shall apply to these regulations as it applies to a Measure of the Northern Ireland Assembly.

Amendment of regulation 2 of the principal regulations

2. In regulation 2(1) of the principal regulations (interpretation) after the definition of "lone parent" there shall be inserted the following definition—

" "lower rate" where it relates to rates of tax has the same meaning as in the Income and Corporation Taxes Act 1988(**f**) by virtue of section 832(1) of that Act;".

Amendment of regulation 8 of the principal regulations

3. In regulation 8(2)(*b*)(i) and (ii) of the principal regulations (eligible housing costs) for "board is available to the claimant" there shall be

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(**a**) 1992 c. 7
(**b**) 1992 c. 8
(**c**) *See* section 150(1)(*b*) of the Social Security Administration (Northern Ireland) Act 1992
(**d**) S.R. 1987 No. 461; relevant amending regulations are S.R. 1988 No. 424, S.R. 1989 No. 408, S.R. 1990 No. 345, S.R. 1991 Nos. 47 and 337 and S.R. 1992 Nos. 85, 141 and 201
(**e**) 1954 c. 33 (N.I.)
(**f**) 1988 c. 1; the definition of "lower rate" was inserted by section 9(9) of the Finance Act 1992 (c. 20)

substituted ''any cooked or prepared food is made available to the claimant in consequence solely of his paying the charge for the accommodation or any other charge which he is required to pay as a condition of occupying the accommodation, or both of those charges, and is made available for his consumption without any further charge to him''.

Amendment of regulation 26 of the principal regulations

4. In regulation 26(*c*) of the principal regulations (disregard of changes in tax, contributions etc.) for the words from ''principal Act'' to the end there shall be substituted ''Social Security Contributions and Benefits (Northern Ireland) Act 1992 or in the lower earnings limit or upper earnings limit for Class 1 contributions under that Act, the lower or upper limits applicable to Class 4 contributions under that Act or the amount specified in section 11(4) of that Act (small earnings exception in relation to Class 2 contributions);''.

Amendment of regulation 29 of the principal regulations

5. In regulation 29(4)(*a*) of the principal regulations (calculation of net earnings of employed earners) for ''the basic rate of tax'' there shall be substituted ''the lower rate or, as the case may be, the lower rate and the basic rate of tax''; and after ''less than a year,'' there shall be inserted ''the earnings to which the lower rate and, if appropriate, the basic rate of tax is to be applied and''.

Amendment of regulation 32 of the principal regulations

6. In regulation 32(1) of the principal regulations (deduction of tax and contributions for self-employed earners) for ''the basic rate of tax'' there shall be substituted ''the lower rate or, as the case may be, the lower rate and the basic rate of tax''; and after ''less than a year,'' there shall be inserted ''the earnings to which the lower rate and, if appropriate, the basic rate of tax is to be applied and''.

Amendment of regulation 35 of the principal regulations

7. In regulation 35(7)(*a*) of the principal regulations (notional income) for ''the basic rate of tax'' there shall be substituted ''the lower rate or, as the case may be, the lower rate and the basic rate of tax''; and after ''less than a year'' there shall be inserted '', the earnings to which the lower rate and, if appropriate, the basic rate of tax is to be applied and''.

Amendment of regulation 43A of the principal regulations

8. In regulation 43A of the principal regulations (diminishing notional capital rule)—

(*a*) in paragraph (3)—

(i) at the end of sub-paragraph (*b*) ''and'' shall be omitted;

(ii) in sub-paragraph (*c*) for ''(notional capital).'' there shall be substituted ''(notional capital); and'';

(iii) after sub-paragraph (*c*) there shall be added the following sub-paragraph—