
STATUTORY RULES OF NORTHERN IRELAND

2016 No. 147

HOUSING; RATES; SOCIAL SECURITY

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

Made - - - - *11th March 2016*

Coming into operation *6th April 2016*

The Department for Social Development makes the following Regulations in exercise of the powers conferred by sections 122(1)(a) and (d), 132 (3) and (4)(a), and 171(1) and (3) (b), of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ⁽¹⁾, Articles 14 (1), (2), (3) and (4) (a) and 36(2)(b) of the Jobseekers (Northern Ireland) Order 1995 ⁽²⁾ and sections 17(1) and (2), 24(1) and 25(1) of the Welfare Reform Act (Northern Ireland) 2007 ⁽³⁾.

Regulations 4 and 5 are made with the consent of the Department of Finance and Personnel ⁽⁴⁾.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Scottish Rate of Income Tax etc.) (Amendment) Regulations (Northern Ireland) 2016 and shall come into operation on 6th April 2016.

(2) The Interpretation Act (Northern Ireland) 1954 ⁽⁵⁾ shall apply to these Regulations as it applies to an Act of the Assembly.

Amendments to the Income Support (General) Regulations (Northern Ireland) 1987

2.—(1) The Income Support (General) Regulations (Northern Ireland) 1987 ⁽⁶⁾ are amended in accordance with paragraphs (2) to (5).

(2) In regulation 2(1) (interpretation) after the definition of “remunerative work” 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;

(1) 1992 c.7

(2) 1995 No.2705 (N.I. 15)

(3) 2007 c.2 (N.I.)

(4) See section 171(6A) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 as inserted by Article 3(3) of the Social Security (Amendment) (Northern Ireland) Order 1993 (S.I. 1993/1579 (N.I. 8)); see also Article 6(b) of S.R. 1999 No. 481

(5) 1954 c.33 (N.I.)

(6) S.R. 1987 No.459; relevant amending Regulations are S.R. 1992 No. 403, S.R. 1994 No. 327, S.R. 2007 No. 306, and S.R. 2009 No. 92

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

- (3) In regulation 39(1) (deduction of tax and contributions for 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 allowance to which the claimant is entitled under section 257(1) of the Income and Corporation Taxes Act 1988 (personal allowance) 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 “personal allowance” substitute “personal reliefs”.
- (4) In regulation 39D (deduction in respect of tax for participants in the self-employment route)—
 - (a) for paragraph (1)(b) substitute—
 - “(b) the personal reliefs applicable to the person receiving assistance under the self-employment route under Chapters 2, 3 and 3A of Part 3 of the Income Tax Act 2007 are allowable against that income;”;
 - (b) in paragraph (1)(c)—
 - (i) for “relief” substitute “reliefs”; and
 - (ii) after “basic rate” insert “, or in the case of a Scottish taxpayer, the Scottish basic rate,”; and
 - (c) in paragraph (2)—
 - (i) after “basic rate” insert “, or the Scottish basic rate,”; and
 - (ii) for “personal allowance” substitute “personal reliefs”.
- (5) In regulation 42(8)(a)(notional income)—
 - (a) after “basic rate of tax” in the first place it appears insert “, or in the case of a Scottish taxpayer, the Scottish basic rate,”;
 - (b) for “personal allowance to which the claimant is entitled under section 257(1) of the Income and Corporation Taxes Act 1988 (personal allowance) 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 “personal allowance” substitute “personal reliefs”.

Amendments to the Jobseeker’s Allowance Regulations (Northern Ireland) 1996

3.—(1) The Jobseeker’s Allowance Regulations (Northern Ireland) 1996(7) are amended in accordance with paragraphs (2) to (6).

(2) In regulation 1(2) (citation, commencement and interpretation) after the definition of “sandwich course” 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 102(1) (deduction of tax and contributions for self employed earners)—
 - (i) after “basic rate” insert “, or in the case of a Scottish taxpayer, the Scottish basic rate,”;
 - (ii) after “basic rate” in the second place it occurs insert “, or the Scottish basic rate,”;
 - (iii) for “personal allowance to which the claimant is entitled under section 257(1), of the Income and Corporation Taxes Act 1998 (personal allowance) 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
 - (iv) for “personal allowance deductible under this paragraph” substitute “personal reliefs deductible under this paragraph”.
- (4) In regulation 102D (deduction in respect of tax for participants in the self-employment route)—
 - (a) for paragraph (1)(b) substitute—
 - “(b) the personal reliefs applicable to the person receiving assistance under the self-employment route under Chapters 2, 3 and 3A of Part 3 of the Income Tax Act 2007 are allowable against that income;”;
 - (b) in paragraph (1)(c)—
 - (i) for “personal allowance” substitute “personal reliefs”; and
 - (ii) after “basic rate” insert “, or in the case of a Scottish taxpayer, the Scottish basic rate,”; and
 - (c) in paragraph (2)—
 - (i) after “basic rate” insert “, or the Scottish basic rate,”; and
 - (ii) for “personal allowance” substitute “personal reliefs”.
- (5) In regulation 105(15)(a) (notional income)—
 - (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 allowance to which the claimant is entitled under section 257(1) of the Income and Corporation Taxes Act 1988 (personal allowance) 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 “personal allowance” substitute “personal reliefs”.
- (6) In regulation 163(4) (calculation of earnings)—
 - (a) in sub-paragraph (c)
 - (i) after “basic rate” insert “, or the Scottish basic rate,”; and
 - (ii) for “relief” substitute “reliefs”.

Amendments to the Housing Benefit Regulations (Northern Ireland) 2006

4.—(1) The Housing Benefit Regulations (Northern Ireland) 2006(8) are amended in accordance with paragraphs (2) to (4).

- (2) In regulation 2(1) after the definition of “Residential Care Home” 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;