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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Housing Benefit Regulations (Northern Ireland) 2006 and the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006 (“the Housing Benefit Regulations”).

Regulation 2 amends the Housing Benefit Regulations to allow deductions to be made where the child is cared for by a foster parent (other than the child’s own foster parent) or a domiciliary care worker or where the child is looked after in their home by someone other than a relative. This aligns these provisions with regulation 14 of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 ([S.I. 2002/2005](#) as amended).

Regulation 3 amends the Housing Benefit Regulations (Northern Ireland) 2006 so that payments of child benefit are disregarded for the purposes of calculating income other than earnings.