

EXPLANATORY MEMORANDUM TO

The Rate Relief (Amendment) Regulations (Northern Ireland) 2010

S.R. 2010 No. 194

1. Introduction

- 1.1. This Explanatory Memorandum has been prepared by the Department of Finance and Personnel to accompany the Statutory Rule (details above) which is laid before the Northern Ireland Assembly.
- 1.2. The Statutory Rule is made under Article 30A of the Rates (Northern Ireland) Order 1977 (S.I. 1977/2157 (N.I. 28)) and is subject to the negative resolution procedure.

2. Purpose

- 2.1. This Statutory Rule is technical and is required to amend the Rate Relief (General) Regulations (Northern Ireland) 2007 (S.R. 2007 No. 204) as amended, and the Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007 (S.R. 2007 No. 203) as amended ("the principal Regulations") to take account of changes within Housing Benefit legislation.
- 2.2. Regulation 2 makes minor amendments to the Rate Relief (General) Regulations (Northern Ireland) 2007 to take account of amendments to the Housing Benefit Regulations (Northern Ireland) 2006 (S.R. 2006 No. 405). It also makes minor drafting corrections.
- 2.3. Regulation 3 makes minor amendments to the Rate Relief (Qualifying Age) Regulations (Northern Ireland) 2007 to take account of amendments to the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006 (S.R. 2006 No. 406). It also makes minor drafting corrections.
- 2.4. These Regulations do not introduce any changes of substance.

3. Background

- 3.1. Provision was made for the existing low income rate relief scheme in April 2007 through the principal Regulations. The scheme sits above, and is in addition to, the housing benefit scheme which is provided for primarily under 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. Rate relief is not however an extension of the national benefits system, instead it is a separate standalone system that adopts the housing benefit framework.

4. Consultation

- 4.1. As the changes are technical in nature and are introduced to reflect changes to the wider Housing Benefit system no additional consultation was considered necessary by the Department of Finance and Personnel.

5. Equality Impact

- 5.1. The rate relief scheme, which was introduced in April 2007 as a mitigating measure associated with the new domestic rating system, was the subject of a full Equality Impact Assessment. No further assessment was considered necessary in respect of the changes provided for through this Statutory Rule.

6. Regulatory Impact

- 6.1. This Statutory Rule does not require a Regulatory Impact Assessment as it does not impose any additional costs or savings on business, charities or voluntary bodies.

7. Financial Implications

- 7.1. The amendments only reflect changes that have taken place in Housing Benefit legislation and as such will not lead to additional financial implications for the Department, above and beyond that associated generally with the low income rate relief scheme.

8. Section 24 of the Northern Ireland Act 1998

- 8.1. It is the view of the Department that this Statutory Rule is compatible with section 24 of the Northern Ireland Act 1998.

9. EU Implications

- 9.1. There are no EU implications associated with this Statutory Rule.

10. Parity or Replicatory Measure

- 10.1. The Rate Relief scheme is unique to Northern Ireland.

11. Additional Information

- 11.1. Brian McClure at the Department of Finance and Personnel can answer any queries regarding these Regulations.
- 11.2. Contact details - telephone 028 9127 7668; e-mail brian.mcclure@dfpni.gov.uk