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STATUTORY RULES OF NORTHERN IRELAND

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**2020 No. 308**

**The Rate Relief (Coronavirus) (Amendment)  
Regulations (Northern Ireland) 2020**

**Amendment of the Rate Relief Regulations (Northern Ireland) 2017**

2.—(1) The Rate Relief Regulations (Northern Ireland) 2017(1) are amended in accordance with paragraph (2).

(2) In Regulation 10 for paragraph (7) substitute—

“(7) Subject to paragraph (8) for the purposes of this regulation “income” means—

(a) income as assessed for universal credit in accordance with Part 6, Chapters 2 and 3 of the Universal Credit Regulations as adjusted by regulation 29(7) of those Regulations, that was applied to the universal credit award extant on the relevant date with the following modifications—

(i) income from earnings shall be adjusted to the net earnings as assessed for universal credit in accordance with Part 6, Chapter 2 of the Universal Credit Regulations less—

(aa) any payment in lieu of holiday pay where holidays are not taken;

(bb) any payment in lieu of notice where notice has not been worked;  
and

(cc) half of the universal credit work allowance determined in accordance with regulation 23(2) of the Universal Credit Regulations;

(ii) where the total amount to be deducted in accordance with sub paragraph (a) (i)(aa) to (cc) exceeds the amount of net earnings only the amount equivalent to the net earnings shall be deducted;

plus

(b) the amount of the universal credit award in accordance with paragraph (6) at the relevant date.

(8) Paragraph (7)(a)(i)(aa) and (bb) shall only apply where the claimant provides such appropriate evidence as the relevant authority may require.”

(3) In Regulation 13—

(a) in paragraph (1)(h) substitute “earnings” with “earned income or had earned income at the last relevant date”; and

(b) after paragraph (1)(h) insert—

“(i) regulation 10(7)(i)(aa) or (bb) and (8) apply in accordance with the requirement in regulation 14 (7A) to provide appropriate evidence”.

(4) In Regulation 14—

(a) for paragraph 3 substitute—

“(3) The effective date of a decision made in accordance with regulation 13(1)(b)—

(a) which is more advantageous to the person affected than it would otherwise have been but for that ignorance or mistake shall be:—

(i) where the relevant authority is notified by the claimant of that ignorance or mistake, with such appropriate evidence as it requires, within 3 months of the date the decision to be revised was issued, the same effective date as the decision being so revised; or

(ii) where within 3 months of the date the decision to be revised was issued, the relevant authority has information or appropriate evidence which is sufficient to show that the original decision was made in ignorance of, or was based upon a mistake as to some material fact, the same effective date as the decision being so revised; or

(iii) where sub-paragraphs (a)(i) and (ii) do not apply, the date the relevant authority receives such appropriate evidence as it requires; or

(b) in any case where sub-paragraph (a) does not apply, it shall be revised from the same effective date as the decision being so revised.”

(b) after paragraph (7) insert—

“(7A) Where a decision is made in accordance with regulation 13(1)(i) and the effective date of the decision to be revised occurs in the period between 28th March 2020 and 4th January 2021 and the relevant authority is notified with the appropriate evidence as required in regulation 10(8) —

(a) before 4th April 2021, it shall have the same effective date as the decision being so revised;

(b) where sub-paragraph (a) does not apply, the effective date will be the date the relevant authority receives the appropriate evidence.”