

SCHEDULE

Article 2

Percentage increase of the amounts of relevant debits or credits for specified tax years

Commencement Information

- I1** Sch. in operation at 20.12.2023 for specified purposes, see [art. 1\(1\)\(a\)](#)
- I2** Sch. in operation at 8.4.2024 in so far as not already in operation, see [art. 1\(1\)\(b\)](#)

<i>Tax Year</i>	<i>Percentage increase</i>
2016-2017	31.9
2017-2018	30.6
2018-2019	26.8
2019-2020	23.8
2020-2021	21.7
2021-2022	21.1
2022-2023	17.5
2023-2024	6.7

Changes to legislation:

There are currently no known outstanding effects for the The State Pension Debits and Credits (Revaluation) Order (Northern Ireland) 2023.