STATUTORY RULES OF NORTHERN IRELAND

2025 No. 91

RATES

The Rate Relief (Amendment) Regulations (Northern Ireland) 2025

Made - - - -	*20th May 2025*
Coming into operation	*16th June 2025*

The Department of Finance(**a**) makes the following Regulations in exercise of the powers conferred by Article 30A of the Rates (Northern Ireland) Order 1977(**b**).

Citation and commencement

1. These regulations may be cited as the Rate Relief (Amendment) Regulations (Northern Ireland) 2025 and shall come into operation on 16th June 2025.

Amendment of the Rate Relief (Amendment) Regulations (Northern Ireland) 2023

2. In regulation 2(5)(c)(iii)(cc) of the Rate Relief (Amendment) Regulations (Northern Ireland) 2023(**c**) omit, "omit ", Personal Independence Payment, Jobseeker's Allowance and Employment and Support Allowance" and "(Northern Ireland) 2016" and".

Amendment of the Rate Relief Regulations (Northern Ireland) 2017

3.—(1) The Rate Relief Regulations (Northern Ireland) 2017(**d**) are amended in accordance with paragraphs (2) to (4).

(2) In regulation 2(1) (Interpretation) within the definition of "maximum amount", in regulation 10(6)(a)(ii) (entitlement) and in regulation 13(1)(d)(ii) (Revisions) substitute "schedule 2" with "schedules 2 and 3".

(3) In regulation 10—

(a) in paragraph (2A) after "6(2A)" insert "or 47(1)(a)" and after 6(2) insert "or 47(1)(b) respectively";

(b) omit paragraph (2B);

(c) in paragraph (6)(c) substitute " and 7 of the Universal Credit (Transitional Provisions)" with ", 7 and 61C of the Universal Credit (Transitional Provisions) Regulations";

(d) in paragraph (7)(a) substitute "regulation 6B" with "regulation 6B and 61B".

(**a**) The Department of Finance and Personnel was renamed the Department of Finance by section 1(4) of, and Schedule 1 to, the Departments Act (Northern Ireland) 2016 (c.5 (N.I.).

(**b**) S.I. 1977/2157 (N.I.28); Article 30A was inserted by Article 14 of The Rates (Amendment) (Northern Ireland) Order 2006 (S.I.2006/2954 (N.I.18) and amended by Article 134 of The Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006 (N.I.1)).

(**c**) S.R. 2023 No. 39.

(**d**) S.R. 2017 No. 184 as amended by S.R. 2018 No. 109, S.R. 2019 No. 1514, S.R. 2020 No. 308 and S.R. 2023 No. 39.

(4) For regulation 38 substitute—

"**38.**—(1) Subject to the provisions of paragraphs (2), (3) and (4) where a person entitled to low income rate relief makes a claim for Universal Credit, whether or not subsequently withdrawn, entitlement to low income rate relief will terminate—

(a) on the day before the first date on which the claimant is entitled to universal credit in connection with the claim; or

(b) if the claimant is not entitled to universal credit, on the day before the first date on which they would have been so entitled, if all the basic and financial conditions applicable to the claimant had been met.

(2) Subject to the provisions of paragraphs (3) and (4) where a migration notice is issued in accordance with regulation 45 of the Universal Credit (Transitional Provisions) Regulations to a person entitled to low income rate relief, entitlement to low income rate relief will terminate—

(a) on migration day if a claim for universal credit is made; or

(b) where no claim for universal credit is made, on the day before deadline day.

(3) Paragraphs (1)(b) and (2)(b) shall not apply to claimants who are over the upper age limit for universal credit as provided in Article 9(1)(b) of the Welfare Reform Order unless regulation 3(1)(a) of the Universal Credit Regulations apply (they are a member of a couple and one member is under the qualifying age for state pension credit).

(4) Paragraphs (1) and (2) shall not preclude the claimant from low income rate relief in respect of a hereditament for specified accommodation or temporary accommodation where housing benefit is not precluded for that hereditament by virtue of regulation 3(2)(a) of the Universal Credit (Transitional Provisions).

(5) No person shall be eligible to make a claim to low income rate relief on any date on which that person is eligible to claim universal credit except where—

(a) a person over the upper age limit for universal credit as provided in Article 9(1)(b) of the Welfare Reform Order who is issued with a migration notice does not claim universal credit; or

(b) the hereditament in relation to the claim falls within regulation 3(2)(a) of the Universal Credit (Transitional Provisions) Regulations (housing benefit in respect of specified accommodation and temporary accommodation).

(6) For the purposes of this regulation—

"deadline day" has the meaning as prescribed by regulation 45 of the Universal Credit (Transitional Provisions) Regulations;

"migration day" has the meaning as prescribed in regulation 50 of the Universal Credit (Transitional Provisions) Regulations."

Sealed with the Official Seal of the Department of Finance on 20th May 2025.

L.S.

Andrew McAvoy
A senior officer of the Department of Finance

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 tidies drafting of the Rate Relief (Amendment) Regulations (Northern Ireland) 2023 to remove a duplicate amendment within those regulations.

The Rate Relief Regulations (Northern Ireland) 2017 (the 2017 Regulations) are amended consequential to amendments to universal credit legislation to ensure continuing compatibility between universal credit and the rate rebate scheme, there are no new policies.

The universal credit transitional protection element is ignored for the purposes of calculating entitlement to rate rebate. Amendments to universal credit legislation in relation to its rules around this require consequential amendments to the 2017 Regulations to ensure that policy continues.

Tax credits are being abolished from 5 April 2025 and as a result certain claimants of pension age can now claim universal credit. The 2017 Regulations are amended to take account of consequential changes required to the rate rebate scheme so that it can remain compatible with universal credit for affected claimants who will not be able to claim housing benefit.

Legislation in respect of universal credit has been amended to allow for the managed migration of legacy benefit claimants to universal credit. A consequence of this is that housing benefit will end for claimants who migrate. Consequential amendments have been made to the 2017 Regulations to ensure that low income rate relief ends at the same time as housing benefit. This is not a new policy, it merely updates the 2017 Regulations to ensure policy intention continues to be achieved.

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