
STATUTORY RULES OF NORTHERN IRELAND

2026 No. 149

FINANCIAL ASSISTANCE

**The Home Heating Oil (Temporary Financial Assistance)
Regulations (Northern Ireland) 2026**

Made - - - -

23rd July 2026

Coming into operation

14th August 2026

CONTENTS

Introductory

1. Citation and commencement
2. Expiry
3. Interpretation

Heating oil award

4. Heating oil award
5. Eligibility
6. Delivery of the award: digital prepaid card
7. Exclusions

Administration of claim process

8. Making a claim
9. Recovery of awards
10. Internal review of a decision

Miscellaneous

11. Awards to be disregarded in considering entitlement to social security benefits
12. Arrangements with third parties in connection with the card
13. Information

The First Minister and deputy First Minister, acting jointly, made on 24 June 2026 a determination under section 1(1) of the Financial Assistance Act (Northern Ireland) 2009^(a) and, jointly, they have designated the Department for Communities^(b) as the relevant Department under section 1(3)(a) of that Act.

Accordingly, the Department for Communities makes the following Regulations in exercise of the powers conferred by sections 1(2), 3 and 4 of that Act.

^(a) 2009 c. 2 (N.I.)

^(b) Formerly the Department for Social Development; see section 1(7) of the Departments Act (Northern Ireland) 2016 c. 5 (N.I.)

In accordance with section 1(4) of that Act, the Executive Office^(a) approves the making of these Regulations.

Introductory

Citation and commencement

1.—(1) These Regulations may be cited as the Home Heating Oil (Temporary Financial Assistance) Regulations (Northern Ireland) 2026.

(2) These Regulations come into operation on 14 August 2026.

Expiry

2. These Regulations expire on 31 March 2027.

Interpretation

3. In these Regulations—

“claimant” means a person who makes a claim, or on whose behalf a claim is made;

“couple” means—

- (a) subject to sub-paragraph (c), two people who are married to, or civil partners of, each other and are members of the same household;
- (b) two people who are not married to, or civil partners of, each other but are living together as if spouses of each other;
- (c) in a case where a person is a member of a polygamous marriage, that person and the member of the polygamous marriage to whom that person was first married; and

“the Department” means the Department for Communities.

Heating oil award

Heating oil award

4. In these Regulations, a heating oil award (“the award”) is a one-off award to a claimant to the value of £100.

Eligibility

5.—(1) An award may be made to a claimant if the following conditions are satisfied—

- (a) the residency condition in paragraph (2),
- (b) the sole award condition in paragraph (3),
- (c) the heating oil reliance condition in paragraph (5), and
- (d) either the benefits condition in paragraph (6), or the income condition in paragraph (7).

(2) The residency condition is that the claimant’s sole or main address is in Northern Ireland during a qualifying month.

(3) The sole award condition is that—

(a) Formerly the Office of the First Minister and deputy First Minister; see section 1(1) of the Departments Act (Northern Ireland) 2016 c. 5 (N.I.)

- (a) no more than one award may be made in respect of the same residential address (but see paragraph (4)), and
- (b) no more than one award may be made to a claimant, or where the claimant is a member of a couple, to either member of the couple.

(4) An additional award may be made in respect of the same residential address provided that no person who was occupying that address at the time the original award was made is now occupying that address.

(5) The heating oil reliance condition is that the claimant is reliant on heating oil as the main way of heating their residence.

(6) The benefits condition is that the claimant has received one of the following benefits in respect of a qualifying month—

- (a) universal credit(a),
- (b) state pension credit(b),
- (c) income-related employment and support allowance(c),
- (d) disability living allowance(d),
- (e) personal independence payment(e),
- (f) attendance allowance(f),
- (g) armed forces independence payment(g),
- (h) constant attendance allowance in respect of industrial injuries disablement benefit(h),
- (i) constant attendance allowance in respect of war pension claimants (i), and
- (j) war pensions mobility supplement(j).

(7) The income condition is that the claimant has, or where the claimant is a member of a couple, the couple has, in respect of a qualifying month, an income that equates to an annual net income of less than £30,000.

(8) The qualifying months are—

- (a) April 2026,
- (b) November 2026.

(9) Net income means the income set out in paragraph (10) minus the deductions set out in paragraph (11).

(10) Income means the total of a person's—

- (a) earned income, calculated in accordance with regulation 51 of the Universal Credit Regulations (Northern Ireland) 2016, including self-employed income, calculated in accordance with regulation 57 of those Regulations, and
- (b) unearned income, calculated in accordance with regulation 66 of those Regulations.

(11) Deductions means the total of a person's—

- (a) deductions set out in regulation 55(6) of the Universal Credit Regulations (Northern Ireland) 2016, in respect of employed earnings, and

(a) See Universal Credit Regulations (Northern Ireland) 2016 S.R. 2016 No. 216
 (b) See State Pension Credit Regulations (Northern Ireland) 2003 S.R. 2003 No. 28
 (c) See Employment and Support Allowance Regulations (Northern Ireland) 2008 S.R. 2008 No. 280
 (d) See Social Security (Introduction of Disability Living Allowance) Regulations (Northern Ireland) 1992 S.R. 1992 No. 38
 (e) See Personal Independence Payment Regulations (Northern Ireland) 2016 S.R. 2016 No. 217
 (f) See Social Security (Attendance Allowance) Regulations (Northern Ireland) 1992 S.R. 1992 No. 20
 (g) See Armed Forces and Reserve Forces (Compensation Scheme) Order 2011 S.I. 2011/517
 (h) See Social Security Contributions and Benefits (Northern Ireland) Act 1992 c.7 (N.I.)
 (i) See Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 S.I. 2006/606
 (j) See Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 S.I. 2006/606

- (b) equivalent deductions of tax, national insurance contributions, charitable contributions and relievable pension contributions, in respect of self-employed income and unearned income.

Delivery of the award: digital prepaid card

6.—(1) Where an award is made, it is to be made in the form of a digital prepaid card containing credit to the value of the award.

- (2) The card must only be used in paying for home heating oil.
- (3) The value of the card may be used up in one transaction, or over multiple transactions.
- (4) The card will expire one month after the date on which it is issued.
- (5) The Department may annul a card if it is of the opinion that—
 - (a) there has been a breach of these Regulations, or
 - (b) the card has been issued in error.
- (6) Where a card is annulled or has expired, any unused credit on the card is lost.
- (7) The Department may reactivate or reissue an annulled or expired card if it is of the opinion that it is appropriate to do so. Reactivation or reissue is to restore any lost credit on the card.

Exclusions

7.—(1) A person is not eligible for an award if, for the entirety of the qualifying month in respect of which their application is made, they are—

- (a) a nursing home resident,
- (b) a care home resident,
- (c) a hospital in-patient,
- (d) a supported accommodation resident,
- (e) a prisoner, or
- (f) outside Northern Ireland.

(2) A person is a nursing home resident if they are resident in a nursing home within the meaning of Article 11 of the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003^(a).

(3) A person is a care home resident if they are resident in a residential care home within the meaning of Article 10 of the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003.

(4) A person is a hospital in-patient if they are undergoing medical or other treatment as an in-patient at a hospital or similar institution in circumstances in which any of the costs of the treatment, accommodation and related services provided to the person are borne out of public funds.

(5) A person is a supported accommodation resident if—

- (a) they are resident in accommodation provided by a housing association, a charity or a voluntary organisation (“the provider”), and
- (b) the provider, or a person acting on behalf of the provider, also provides the person with care, support or supervision.

(6) A person is a prisoner if they are in prison or detained in legal custody.

(7) In paragraph (5) “housing association” has the meaning given in Article 3 of the Housing (Northern Ireland) Order 1992^(b).

^(a) S.I. 2003/431 (N.I. 9)

^(b) S.I. 1992/1725 (N.I. 15).

Administration of claim process

Making a claim

8.—(1) A claim must be made using the online portal established by the Department for this purpose.

(2) The claim must be made before the expiry of these Regulations.

(3) A claim may be made by—

- (a) the claimant, or
- (b) another person on behalf of the claimant.

(4) Where eligibility is dependent upon the income condition, the claimant must make a declaration as to their income.

(5) The claimant must consent to information, held by other persons about the claimant, being shared with the Department for the purposes of assessing the claimant's eligibility for the award.

(6) Where the claimant is a member of a couple, the reference to claimant in paragraph (5) includes a reference to the other member of the couple.

(7) The Department may require the claimant to supply other information or evidence in connection with the claim, or any questions arising out of it, that the Department considers appropriate.

(8) The claimant must include in their application a declaration that—

- (a) information provided by the claimant is complete and accurate, and
- (b) that the award will be used for the purposes of paying for heating oil to heat their residence.

(9) The Department may reject a claim where the claimant does not comply with this regulation.

Recovery of awards

9.—(1) This regulation applies where the Department determines that, whether fraudulently or otherwise, any person has misrepresented, or failed to disclose, any material fact and in consequence of the misrepresentation or failure an award has been made.

(2) The Department may recover the award.

(3) Section 69 of the Social Security Administration (Northern Ireland) Act 1992^(a) applies to amounts recoverable under this regulation as if an award was a benefit to which section 69 of the Social Security Administration (Northern Ireland) Act 1992 applies.

Internal review of a decision

10.—(1) The Department must establish procedures for an internal review of a decision on a claim.

(2) The request for a review must be made in the manner required by the Department.

(3) The request must be made within 28 days of the date of the decision.

(4) But the Department may extend that period if it considers that there are special reasons for doing so.

(5) The internal review must be carried out by a person who was not involved in making the decision under review.

(6) The determination upon internal review must be implemented by the Department.

(7) The Department must inform the claimant of the outcome of the determination.

(a) 1992 c.8

Miscellaneous

Awards to be disregarded in considering entitlement to social security benefits

11. An award under these Regulations is to be disregarded for the purposes of calculating entitlement to any of the following, or calculating income or earnings for the purposes of any of the following—

- (a) universal credit,
- (b) state pension credit,
- (c) income-related employment and support allowance,
- (d) housing benefit,
- (e) discretionary support,
- (f) a Social Fund payment.

Arrangements with third parties in connection with the card

12.—(1) The Department may enter into arrangements with a third party to act on behalf of the Department for, or in connection with, carrying out any functions of the Department under regulation 6.

(2) But the third party must not carry out the following functions—

- (a) determining if there has been a breach of these Regulations,
- (b) determining if it is appropriate to reactivate or reissue an annulled or expired card.

Information

13. Article 63(4)(a) and (h) of the Energy (Northern Ireland) Order 2003 (exceptions to restriction on disclosure) has effect as if these Regulations were among the statutory provisions specified in Article 63(6) of that Order.

Sealed with the Official Seal of the Department for Communities on 23 July 2026.



David Tarr

A senior officer of the Department for Communities

The Executive Office approves these Regulations.

Sealed with the Official Seal of the Executive Office on 23 July 2026.



Roisin Coleman

A senior officer of the Executive Office

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations give temporary financial assistance for help with heating oil costs. The Department will contribute £100 towards heating oil costs for those who meet the conditions.

Regulation 2 is a sunset clause and means that these Regulations end on 31 March 2027. All applications must be made by this date. Regulation 3 defines some of the terms used in these Regulations.

Regulation 4 provides that the award is a one-off payment to the value of £100. Regulation 5 sets out the eligibility conditions for making this award. The person must be resident in Northern Ireland, only one award per residential address and per claimant, the person must be reliant on heating oil and either the person is in receipt of listed social security benefits, or their net income is less than £30,000 per year. These conditions must be satisfied in one of the two qualifying months.

Regulation 6 states that the award is made via a digital prepaid card, loaded up with £100 of credit, to be used for buying heating oil.

Regulation 7 excludes certain people from payment, if they are in a nursing home, care home, hospital, supported accommodation, prison, or out of Northern Ireland for the entirety of the qualifying months.

Regulation 8 sets out the process for making a claim – claims are to be made via the Department's online portal. Regulation 9 allows awards to be recovered in cases of fraud etc. Regulation 10 grants claimants a right of review if their application for an award is disallowed.

Under regulation 11, this award does not count when considering entitlement to social security benefits. Under regulation 12, the Department may make arrangements with third parties to administer these awards.

Regulation 13 provides that Article 63(4)(a) and (h) of the Energy (Northern Ireland) Order 2003 has effect as if the Regulations were among the statutory provisions specified in Article 63(6) of that Order. This facilitates information sharing to support the Department's assessment of the claimant's eligibility for the award.

A regulatory impact assessment has not been produced for the Regulations as they have no impact on the costs of business.