

## SCHEDULE

Regulation 11

### MODIFICATION OF TAX CREDITS LEGISLATION (FINALISATION OF TAX CREDITS)

#### Modifications to the Tax Credits Act 2002

1. Paragraphs 2 to 10 prescribe modifications to the application of the Tax Credits Act 2002 where regulation 11 of these Regulations applies.

#### Commencement Information

**11** Sch. para. 1 in operation at 5.5.2016, see [reg. 1](#)

2. In section 7 (income test)—

- (a) in subsection (3) before “current year income” in each place where it occurs, insert “notional”;
- (b) in subsection (4)—
  - (i) for “current year” substitute “current part year”;
  - (ii) in paragraphs (a) and (b) before “tax year” insert “part”;
- (c) after subsection (4) insert—

“(4A) In this section “the notional current year income” means—

  - (a) in relation to persons by whom a joint claim for a tax credit is made, the aggregate income of the persons for the part tax year to which the claim relates, divided by the number of days in that part tax year, multiplied by the number of days in the tax year in which the part tax year is included and rounded down to the next whole number of pence; and
  - (b) in relation to a person by whom a single claim for a tax credit is made, the income of the person for that part tax year, divided by the number of days in that part tax year, multiplied by the number of days in the tax year in which the part tax year is included and rounded down to the next whole number of pence.”.

#### Commencement Information

**12** Sch. para. 2 in operation at 5.5.2016, see [reg. 1](#)

3. In section 17 (final notice)—

- (a) in subsection (1)—
  - (i) omit “the whole or”; and
  - (ii) in sub-paragraph (a) before “tax year” insert “part”;
- (b) in subsection (3) before “tax year” insert “part”;
- (c) in subsections (4)(a) and (4)(b) for “current year” in both places where it occurs, substitute “current part year”;
- (d) in subsection (5)(a) for “current year” in both places where it occurs substitute “current part year”;
- (e) omit subsection (8).

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**Commencement Information**

**I3** Sch. para. 3 in operation at 5.5.2016, see [reg. 1](#)

4. In section 18 (decisions after final notice)—
- (a) in subsection (1), before “tax year” insert “part”;
  - (b) omit subsections (6) to (9);
  - (c) in subsection (10) for “subsection (1), (5), (6) or (9)” substitute “subsection (1) or (5)”;
  - (d) in subsection (11)—
    - (i) after “subsection (5)” omit “or (9)”;
    - (ii) omit paragraph (a);
    - (iii) in paragraph (b) omit “in any other case.”;
    - (iv) before “tax year” in each place where it occurs, insert “part”.

**Commencement Information**

**I4** Sch. para. 4 in operation at 5.5.2016, see [reg. 1](#)

5. In section 19 (power to enquire)—
- (a) in subsection (1)(a) and (b), before “tax year” insert “part”;
  - (b) in subsection (3) before “tax year” insert “part”;
  - (c) for subsection (5) substitute—

“(5) “The relevant section 18 decision” means the decision under subsection (1) of section 18 in relation to the person or persons and the part tax year.”;
  - (d) for subsection (6) substitute—

“(6) “The relevant section 17 date” means the date specified for the purposes of subsection (4) of section 17 in the notice given to a person or persons under that section in relation to the part tax year.”;
  - (e) in subsection (11) before “tax year” insert “part”;
  - (f) in subsection (12) before “tax year” in each place where it occurs, insert “part”.

**Commencement Information**

**I5** Sch. para. 5 in operation at 5.5.2016, see [reg. 1](#)

6. In section 20 (decisions on discovery)—
- (a) in subsection (1) before “tax year” insert “part”;
  - (b) in subsection (4)(a) before “tax year” insert “part”;
  - (c) in subsection (5)(b) before “tax year” insert “part”;
  - (d) in subsection (6)—
    - (i) before “tax year” insert “part”;
    - (ii) in paragraph (a) for “section 18(1), (5), (6) or (9)” substitute “section 18(1) or (5)”;
  - (e) in subsection (7), before “tax year” in each place where it occurs, insert “part”.

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**Commencement Information**

**I6** Sch. para. 6 in operation at 5.5.2016, see [reg. 1](#)

7. In section 21 (decisions subject to official error) for “18(1), (5), (6) or (9)” substitute “18(1) or (5)”.

**Commencement Information**

**I7** Sch. para. 7 in operation at 5.5.2016, see [reg. 1](#)

8. In section 23 (notice of decisions)—

(a) in subsection (1) for “18(1), (5), (6) or (9)” substitute “18(1) or (5)”;

(b) in subsection (3)—

(i) after “18(1)” omit “or (6)”;

(ii) for paragraph (b) substitute—

“(b) the notice of the decision under subsection (1) of section 18.”.

**Commencement Information**

**I8** Sch. para. 8 in operation at 5.5.2016, see [reg. 1](#)

9. In section 30(1) (underpayments) before “tax year” in each place where it occurs, insert “part”.

**Commencement Information**

**I9** Sch. para. 9 in operation at 5.5.2016, see [reg. 1](#)

10. In section 38 (appeals)—

(a) in subsection (1)(b) before “tax year” insert “part”;

(b) for subsection (2) substitute—

“(2) “The relevant section 18 decision” means the decision under subsection (1) of section 18 in relation to the person or persons and the tax credit for the part tax year.”.

**Commencement Information**

**I10** Sch. para. 10 in operation at 5.5.2016, see [reg. 1](#)

**Commencement Information**

**I1** Sch. para. 1 in operation at 5.5.2016, see [reg. 1](#)

**I2** Sch. para. 2 in operation at 5.5.2016, see [reg. 1](#)

**I3** Sch. para. 3 in operation at 5.5.2016, see [reg. 1](#)

**I4** Sch. para. 4 in operation at 5.5.2016, see [reg. 1](#)

**I5** Sch. para. 5 in operation at 5.5.2016, see [reg. 1](#)

**I6** Sch. para. 6 in operation at 5.5.2016, see [reg. 1](#)

**I7** Sch. para. 7 in operation at 5.5.2016, see [reg. 1](#)

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- I8** Sch. para. 8 in operation at 5.5.2016, see [reg. 1](#)  
**I9** Sch. para. 9 in operation at 5.5.2016, see [reg. 1](#)  
**I10** Sch. para. 10 in operation at 5.5.2016, see [reg. 1](#)

## Modifications to the Tax Credits (Definition and Calculation of Income) Regulations

11. Paragraphs 12 to 23 prescribe modifications to the application of the Tax Credits (Definition and Calculation of Income) Regulations 2002(1) where regulation 11 of these Regulations applies.

### Commencement Information

- I11** Sch. para. 11 in operation at 5.5.2016, see [reg. 1](#)

12. In regulation 2(2) (interpretation) after the definition of “the Macfarlane Trusts” insert—  
 ““part tax year” means a period of less than a year beginning with 6th April and ending with the date on which the award of a tax credit terminated;”.

### Commencement Information

- I12** Sch. para. 12 in operation at 5.5.2016, see [reg. 1](#)

13. In regulation 3 (calculation of income of claimant)(2)—
- (a) in paragraph (1)—
    - (i) before “tax year” insert “part”;
    - (ii) in Steps 1 and 2 after “of the claimant, or, in the case of a joint claim, of the claimants” insert “received in or relating to the part tax year”;
    - (iii) in the second and third sentences of Step 4, before “year” insert “part”;
  - (b) in paragraph (6A)(3) for the words from “ending on 31st March” to the end, substitute “ending on the last day of the month in which the claimant’s award of a tax credit terminated”;
  - (c) in paragraph (8)(b) before “year” insert “part”.

### Commencement Information

- I13** Sch. para. 13 in operation at 5.5.2016, see [reg. 1](#)

14. In regulation 4 (employment income)(4)—
- (a) in paragraph (1)(a) before “tax year” insert “part”;
  - (b) in paragraph (1)(b), (c), (d), (e), (g) and (k), before “year” insert “part”;
  - (c) in paragraph (1)(f) after “ITEPA” insert “which is treated as received in the part tax year and in respect of which the charge arises in the part tax year”;
  - (d) in paragraph (1)(h) after “week” insert “in the part tax year”;

(1) [S.I. 2002/2006](#).

(2) Regulation 3 was amended by [S.I. 2003/732](#) and [2815](#), [2006/745](#) and [766](#), [2007/824](#) and [1305](#) and [2014/658](#).

(3) Paragraph (6A) was inserted by [S.I. 2003/732](#) and amended by [S.I. 2007/824](#).

(4) Regulation 4 was amended by [S.I. 2003/732](#) and [2815](#), [2004/762](#) and [2663](#), [2006/766](#), [2007/824](#), [2008/604](#) and [2169](#), [2009/2887](#), [2010/2494](#), [2012/848](#) and [2014/658](#).

- (e) in paragraph (1)(i) for “that year” substitute “the tax year” and after “ITEPA” insert “which is treated as received in the part tax year”;
- (f) in paragraph (1)(j) after “applies” insert “which is received in the part tax year”;
- (g) in paragraph (1)(l) for “that year” substitute “the tax year” and after “ITEPA” insert “in respect of which the charge arises in the part tax year”;
- (h) in paragraph (1)(m) after “paid” insert “in the part tax year”;
- (i) in paragraph (4) in the first sentence and in the title of Table 1, after “employment income” insert “received in the part tax year”;
- (j) in paragraph (5) after “calculating earnings” insert “received in the part tax year”.

**Commencement Information**

**I14** Sch. para. 14 in operation at 5.5.2016, see [reg. 1](#)

15. In regulation 5 (pension income)(5)—

- (a) in paragraph (1) after ““pension income” means” insert “any of the following received in or relating to the part tax year”;
- (b) in paragraph (2) in the first sentence and in the title of Table 2, after “pension income” insert “received in or relating to the part tax year”;
- (c) in paragraph (3) after “income tax purposes”, insert “in relation to the part tax year”.

**Commencement Information**

**I15** Sch. para. 15 in operation at 5.5.2016, see [reg. 1](#)

16. In regulation 6 (trading income)(6)—

- (a) re-number the existing regulation as paragraph (1);
- (b) in paragraph (1) (as so re-numbered)—
  - (i) in sub-paragraph (a) for “taxable profits for the tax year” substitute “actual or estimated taxable profits attributable to the part tax year”;
  - (ii) in sub-paragraph (b) for “taxable profit for the” substitute “actual or estimated taxable profit attributable to the part tax”;
- (2) after paragraph (1) insert—

“(2) Actual or estimated taxable profits attributable to the part tax year (“the relevant trading income”) is to be calculated by reference to the basis period (determined by reference to the rules in Chapter 15 of Part 2 of ITTOIA) ending during the tax year in which the claimant made, or was treated as making, a claim for universal credit.”.
- (3) The relevant trading income is to be calculated by—
  - (a) taking the figure for the actual or estimated taxable income earned in the basis period;
  - (b) dividing that figure by the number of days in the basis period to give the daily figure; and
  - (c) multiplying the daily figure by the number of days in the part tax year on which the trade, profession or vocation was carried on.

(5) Regulation 5 was amended by [S.I. 2003/732](#), [2006/745](#) and [766](#), [2008/604](#) and [2010/2914](#).

(6) Regulation 6 was amended by [S.I. 2006/766](#).

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**Commencement Information**

**I16** Sch. para. 16 in operation at 5.5.2016, see [reg. 1](#)

17. In regulation 7 (social security income)(7)—
- (a) in paragraph (1) after “social security income” insert “received in the part tax year”;
  - (b) in paragraph (3) in the opening words and in the title of Table 3, after “social security income” insert “received in the part tax year”.

**Commencement Information**

**I17** Sch. para. 17 in operation at 5.5.2016, see [reg. 1](#)

18. In regulation 8 (student income)(8) after “in relation to a student” insert “, any of the following which is received in the part tax year”.

**Commencement Information**

**I18** Sch. para. 18 in operation at 5.5.2016, see [reg. 1](#)

19. In regulation 10 (investment income)(9)—
- (a) in paragraph (1) after “gross amount” insert “received in the part tax year”;
  - (b) in paragraph (1)(e) before “year” insert “part tax”;
  - (c) in paragraph (2) in the opening words and in the title of Table 4, after “investment income” insert “received in the part tax year”.

**Commencement Information**

**I19** Sch. para. 19 in operation at 5.5.2016, see [reg. 1](#)

20. In regulation 11(1) (property income)(10)—
- (a) omit “annual”;
  - (b) after “taxable profits” insert “for the part tax year”.

**Commencement Information**

**I20** Sch. para. 20 in operation at 5.5.2016, see [reg. 1](#)

21. In regulation 12(1) (foreign income)(11) before “year” insert “part tax”.

**Commencement Information**

**I21** Sch. para. 21 in operation at 5.5.2016, see [reg. 1](#)

(7) Regulation 7 was amended by [S.I. 2003/732](#) and [2815](#), [2008/1879](#), [2009/697](#), [2010/2494](#) and [2014/658](#).  
(8) Regulation 8 was amended by [S.I. 2003/2815](#), [2006/766](#), [2008/2169](#) and [2012/848](#).  
(9) Regulation 10 was amended by [S.I. 2003/732](#) and [2815](#), [2006/766](#), [2007/824](#) and [2010/751](#).  
(10) Regulation 11(1) was amended by [S.I. 2003/2815](#) and [2006/766](#).  
(11) Regulation 12(1) was amended by [S.I. 2006/766](#).

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22. In regulation 13 (notional income) after “means income” insert “received in the part tax year”.

**Commencement Information**

**I22** Sch. para. 22 in operation at 5.5.2016, see [reg. 1](#)

23. In regulation 18 (miscellaneous income)(**12**) after “means income” insert “received in the part tax year”.

**Commencement Information**

**I23** Sch. para. 23 in operation at 5.5.2016, see [reg. 1](#)

**Commencement Information**

**I11** Sch. para. 11 in operation at 5.5.2016, see [reg. 1](#)

**I12** Sch. para. 12 in operation at 5.5.2016, see [reg. 1](#)

**I13** Sch. para. 13 in operation at 5.5.2016, see [reg. 1](#)

**I14** Sch. para. 14 in operation at 5.5.2016, see [reg. 1](#)

**I15** Sch. para. 15 in operation at 5.5.2016, see [reg. 1](#)

**I16** Sch. para. 16 in operation at 5.5.2016, see [reg. 1](#)

**I17** Sch. para. 17 in operation at 5.5.2016, see [reg. 1](#)

**I18** Sch. para. 18 in operation at 5.5.2016, see [reg. 1](#)

**I19** Sch. para. 19 in operation at 5.5.2016, see [reg. 1](#)

**I20** Sch. para. 20 in operation at 5.5.2016, see [reg. 1](#)

**I21** Sch. para. 21 in operation at 5.5.2016, see [reg. 1](#)

**I22** Sch. para. 22 in operation at 5.5.2016, see [reg. 1](#)

**I23** Sch. para. 23 in operation at 5.5.2016, see [reg. 1](#)

**Modifications to the Tax Credits (Income Thresholds and Determination of Rates) Regulations**

24. Paragraphs 25 to 27 prescribe modifications to the application of the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002(**13**) where regulation 11 of these Regulations applies.

**Commencement Information**

**I24** Sch. para. 24 in operation at 5.5.2016, see [reg. 1](#)

25. In regulation 2 (interpretation)—

(a) after the definition of “the income threshold” insert—

““part tax year” means a period of less than a year beginning with 6th April and ending with the date on which the award of a tax credit terminated;”.

(b) in the definition of “the relevant income” insert “as modified by the Universal Credit (Transitional Provisions) Regulations (Northern Ireland) 2016” at the end.

(12) Regulation 18 was amended by [S.I. 2006/766](#).

(13) [S.I. 2002/2008](#).

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**Commencement Information**

**I25** Sch. para. 25 in operation at 5.5.2016, see [reg. 1](#)

26. In regulation 7(3) (determination of rate of working tax credit)(**14**)—
- (a) in Step 1, in the definition of “MR”, after “maximum rate” insert “(determined in the manner prescribed at the date on which the award of the tax credit terminated)”;
  - (b) in Step 3—
    - (i) in the definition of “I” before “tax year” insert “part”;
    - (ii) in the definition of “N1” before “tax year” insert “part”.

**Commencement Information**

**I26** Sch. para. 26 in operation at 5.5.2016, see [reg. 1](#)

27. In regulation 8(3) (determination of rate of child tax credit)(**15**)—
- (a) in Step 1, in the definition of “MR”, after “maximum rate” insert “(determined in the manner prescribed at the date on which the award of the tax credit terminated)”;
  - (b) in Step 3—
    - (i) in the definition of “I” before “tax year” insert “part”;
    - (ii) in the definition of “N1” before “tax year” insert “part”.

**Commencement Information**

**I27** Sch. para. 27 in operation at 5.5.2016, see [reg. 1](#)

**Commencement Information**

- I24** Sch. para. 24 in operation at 5.5.2016, see [reg. 1](#)
- I25** Sch. para. 25 in operation at 5.5.2016, see [reg. 1](#)
- I26** Sch. para. 26 in operation at 5.5.2016, see [reg. 1](#)
- I27** Sch. para. 27 in operation at 5.5.2016, see [reg. 1](#)

**Modifications to the Tax Credits (Claims and Notifications) Regulations**

28. Paragraphs 29 to 34 prescribe modifications to the application of the Tax Credits (Claims and Notifications) Regulations 2002(**16**) where regulation 11 of these Regulations applies.

**Commencement Information**

**I28** Sch. para. 28 in operation at 5.5.2016, see [reg. 1](#)

29. In regulation 4 (interpretation) omit paragraph (b)(**17**).

(14) Regulation 7(3) was amended by [S.I. 2008/796](#), [2011/1035](#) and [2012/849](#).

(15) Regulation 8(3) was amended by [S.I. 2011/1035](#) and [2012/849](#).

(16) [S.I. 2002/2014](#).

(17) Regulation 4(b) was amended by [S.I. 2009/697](#).



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**Commencement Information**

**I29** Sch. para. 29 in operation at 5.5.2016, see [reg. 1](#)

30. Omit regulation 11 (circumstances in which claims to be treated as made)(**18**).

**Commencement Information**

**I30** Sch. para. 30 in operation at 5.5.2016, see [reg. 1](#)

31. Omit regulation 12 (further circumstances in which claims to be treated as made)(**19**).

**Commencement Information**

**I31** Sch. para. 31 in operation at 5.5.2016, see [reg. 1](#)

32. In regulation 13 (circumstances in which claims made by one member of a couple to be treated as also made by the other)—

- (a) in paragraph (1)(**20**) after “prescribed by paragraph” omit “(2) or”;
- (b) omit paragraph (2)(**21**).

**Commencement Information**

**I32** Sch. para. 32 in operation at 5.5.2016, see [reg. 1](#)

33. In regulation 15(1)(c) (persons who die after making a claim)—

- (a) omit “the whole or” and “after the end of that tax year but”; and
- (b) for “section 18(1), (5), (6) or (9)” substitute “section 18(1) or (5)”.

**Commencement Information**

**I33** Sch. para. 33 in operation at 5.5.2016, see [reg. 1](#)

34. In regulation 33 (dates to be specified in notices)(**22**)—

- (a) in paragraph (a) for the words from “not later than 31st July” to “if later”, substitute “not less than 30 days after the date on which the notice is given”;
- (b) omit paragraph (b) and the “and” which precedes it.

**Commencement Information**

**I34** Sch. para. 34 in operation at 5.5.2016, see [reg. 1](#)

(18) Regulation 11 was amended by [S.I. 2004/762](#), [2008/604](#), [2009/697](#) and [2010/751](#).

(19) Regulation 12 was amended by [S.I. 2010/751](#) and 2914.

(20) Regulation 13(1) was amended by [S.I. 2005/2919](#) and [2008/2169](#).

(21) Regulation 13(2) was amended by [S.I. 2005/2919](#) and [2010/751](#).

(22) Regulation 33 was substituted by [S.I. 2004/762](#) and amended by [S.I. 2007/824](#).

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#### Commencement Information

- I28** Sch. para. 28 in operation at 5.5.2016, see [reg. 1](#)
- I29** Sch. para. 29 in operation at 5.5.2016, see [reg. 1](#)
- I30** Sch. para. 30 in operation at 5.5.2016, see [reg. 1](#)
- I31** Sch. para. 31 in operation at 5.5.2016, see [reg. 1](#)
- I32** Sch. para. 32 in operation at 5.5.2016, see [reg. 1](#)
- I33** Sch. para. 33 in operation at 5.5.2016, see [reg. 1](#)
- I34** Sch. para. 34 in operation at 5.5.2016, see [reg. 1](#)

#### Modification to the Tax Credits (Payment by the Commissioners) Regulations

35. Paragraph 36 prescribes a modification to the application of the Tax Credits (Payment by the Commissioners) Regulations 2002(**23**) where regulation 11 of these Regulations applies.

#### Commencement Information

- I35** Sch. para. 35 in operation at 5.5.2016, see [reg. 1](#)

36. Omit regulation 7 (prescribed circumstances for certain purposes)(**24**).

#### Commencement Information

- I36** Sch. para. 36 in operation at 5.5.2016, see [reg. 1](#)

#### Commencement Information

- I35** Sch. para. 35 in operation at 5.5.2016, see [reg. 1](#)
- I36** Sch. para. 36 in operation at 5.5.2016, see [reg. 1](#)

#### Modification to the Tax Credits (Residence) Regulations

37. Paragraph 38 prescribes a modification to the application of the Tax Credits (Residence) Regulations 2003(**25**) where regulation 11 of these Regulations applies.

#### Commencement Information

- I37** Sch. para. 37 in operation at 5.5.2016, see [reg. 1](#)

38. In regulation 3(5)(a) (circumstances in which a person is treated as not being in the United Kingdom)(**26**), omit “under regulation 11 or 12 of the Tax Credits (Claims and Notifications) Regulations 2002 or otherwise”.

(23) [S.I. 2002/2173](#).

(24) Regulation 7 was amended by [S.I. 2005/2200](#).

(25) [S.I. 2003/654](#).

(26) Regulation 3(5) was substituted by [S.I. 2004/1243](#).

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**Commencement Information**

**I38** Sch. para. 38 in operation at 5.5.2016, see [reg. 1](#)

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**Commencement Information**

**I37** Sch. para. 37 in operation at 5.5.2016, see [reg. 1](#)

**I38** Sch. para. 38 in operation at 5.5.2016, see [reg. 1](#)

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**Changes and effects yet to be applied to the whole Rule associated Parts and Chapters:**

Whole provisions yet to be inserted into this Rule (including any effects on those provisions):

- Pt. 2 Ch. A1 inserted by [S.R. 2017/116 reg. 12\(2\)](#)
- Pt. 3 inserted by [S.R. 2017/79 reg. 3\(3\)](#)
- Pt. 4 added by [S.R. 2019/152 reg. 2\(8\)](#)
- Sch. 1 Sch. renumbered as Sch. 1 by [S.R. 2019/152 reg. 2\(9\)](#)
- Sch. 1 para. 2(b) omitted by [S.R. 2023/93 reg. 4\(6\)\(a\)](#)
- Sch. 1 para. 25(a) omitted by [S.R. 2023/93 reg. 4\(6\)\(b\)](#)
- Sch. 1 para. 26(b) omitted by [S.R. 2023/93 reg. 4\(6\)\(c\)](#)
- Sch. 1 para. 27(b) omitted by [S.R. 2023/93 reg. 4\(6\)\(d\)](#)
- Sch. 1 para. 16(c) substituted by [S.R. 2024/54 reg. 8\(4\)](#)
- Sch. 2 para. 8(1) Sch. 2 para. 8 renumbered as Sch.2 para. 8(1) by [S.R. 2023/93 reg. 4\(7\)\(b\)](#)
- Sch. 2 inserted by [S.R. 2019/152 reg. 2\(10\)](#)
- Sch. 2 para. 8(2) inserted by [S.R. 2023/93 reg. 4\(7\)\(b\)](#)
- Sch. 2 para. 9 inserted by [S.R. 2023/93 reg. 4\(7\)\(c\)](#)
- Sch. 2 para. 8(3) inserted by [S.I. 2023/1218 art. 52\(b\)](#)
- Sch. 2 substituted by [S.R. 2021/2 reg. 2](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/145 reg. 7\(1\)\(a\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/145 reg. 7\(1\)\(b\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/145 reg. 7\(1\)\(c\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/151 reg. 7\(1\)\(a\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/151 reg. 7\(1\)\(b\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/151 reg. 7\(1\)\(c\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/45 reg. 7\(1\)\(a\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/45 reg. 7\(1\)\(b\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/45 reg. 7\(1\)\(c\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2024/71 reg. 6\(1\)\(a\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2024/71 reg. 6\(1\)\(b\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2024/71 reg. 6\(1\)\(c\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2024/73 art. 33\(a\)\(i\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2024/73 art. 33\(a\)\(ii\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2024/73 art. 33\(a\)\(iii\)](#)
- Sch. 2 para. 8(2) words inserted by [S.I. 2023/1218 art. 52\(a\)](#)
- Sch. 2 para. 5(b)(i) words substituted by [S.R. 2023/93 reg. 4\(7\)\(a\)](#)
- Sch. 3 inserted by [S.R. 2024/5 reg. 2\(3\)](#)
- Sch. 3 para. 5 sum substituted by [S.R. 2024/73 art. 33\(b\)\(i\)](#)
- Sch. 3 para. 5 sum substituted by [S.R. 2024/73 art. 33\(b\)\(ii\)](#)
- Sch. 3 para. 5 sum substituted by [S.R. 2024/73 art. 33\(b\)\(iii\)](#)
- Sch. 3 para. 5 sum substituted by [S.R. 2024/73 art. 33\(b\)\(iv\)](#)
- Sch. 3 para. 5 sum substituted by [S.R. 2024/73 art. 33\(b\)\(v\)](#)
- reg. 2(3)(4) inserted by [S.R. 2019/152 reg. 2\(2\)\(b\)](#)
- reg. 2(4) words omitted by [S.R. 2022/194 Sch. para. 1\(2\)](#)
- reg. 2A revoked by [S.R. 2022/194 reg. 2](#)
- reg. 2B inserted by [S.R. 2019/2 reg. 2\(3\)](#)
- reg. 2B revoked by [S.R. 2019/152 reg. 6](#)
- reg. 2B(1) reg. 2B renumbered as reg. 2B(1) by [S.R. 2019/152 reg. 2\(3\)](#)
- reg. 2B(2) added by [S.R. 2019/152 reg. 2\(3\)](#)

- reg. 3(2)(a)(ab) substituted for reg. 3(2)(a) by S.R. 2019/152 reg. 3(2)
- reg. 3(2)(b)(iv)(c) and word added by S.R. 2020/119 reg. 6(3)(d)
- reg. 3(2)(ab) words substituted by S.R. 2022/194 Sch. para. 1(3)
- reg. 3A inserted by S.R. 2018/92 reg. 9(4)
- reg. 3A word omitted by S.R. 2018/187 reg. 4(2)
- reg. 4(8A) inserted by S.R. 2020/119 reg. 6(4)
- reg. 4A inserted by S.R. 2022/194 reg. 4
- reg. 4A(1) word substituted by S.R. 2024/54 reg. 8(2)(a)
- reg. 4A(6) omitted by S.R. 2024/54 reg. 8(2)(b)
- reg. 4A(7) omitted by S.R. 2024/54 reg. 8(2)(c)
- reg. 4A(8)(b) words omitted by S.R. 2024/54 reg. 8(2)(d)
- reg. 5(5)(c) and word added by S.R. 2020/119 reg. 6(5)(b)
- reg. 6(2A) inserted by S.R. 2018/92 reg. 9(6)(b)
- reg. 6(2A) words inserted by S.R. 2019/152 reg. 3(3)(b)
- reg. 6(2A) words omitted by S.R. 2019/152 reg. 3(3)(b)
- reg. 6(2B) inserted by S.R. 2022/194 reg. 5(3)(c)
- reg. 6A inserted by S.R. 2018/92 reg. 9(7)
- reg. 6A words inserted by S.R. 2019/152 reg. 2(5)(a)
- reg. 6A words substituted by S.R. 2022/194 Sch. para. 1(4)
- reg. 6A(a) word omitted by S.R. 2019/152 reg. 2(5)(c)
- reg. 6A(a) words inserted by S.R. 2019/152 reg. 2(5)(b)
- reg. 6A(a) words substituted by S.R. 2022/194 Sch. para. 1(4)
- reg. 6A(b) words inserted by S.R. 2019/152 reg. 2(5)(b)
- reg. 6A(b) words substituted by S.R. 2022/194 Sch. para. 1(4)
- reg. 6A(c) and word inserted by S.R. 2019/152 reg. 2(5)(d)
- reg. 6B inserted by S.R. 2019/152 reg. 3(4)
- reg. 6B words substituted by S.R. 2022/194 Sch. para. 1(5)
- reg. 8A inserted by S.R. 2018/187 reg. 4(3)
- reg. 8A(1) words inserted by S.R. 2019/195 reg. 9(2)(a)(i)
- reg. 8A(1)(d) words inserted by S.R. 2019/195 reg. 9(2)(a)(ii)
- reg. 8A(3) added by S.R. 2019/195 reg. 9(2)(b)
- reg. 8B inserted by S.R. 2019/195 reg. 9(3)
- reg. 8C inserted by S.R. 2020/108 reg. 9
- reg. 9(2)(ca) inserted by S.R. 2018/92 reg. 9(8)(a)(ii)
- reg. 19(2)(c) and words substituted for words in reg. 19(2)(b) by S.R. 2021/303 reg. 3(a)
- reg. 19(4)(c) and words substituted for words in reg. 19(4)(b) by S.R. 2021/303 reg. 3(b)(ii)
- reg. 19(10) added by S.R. 2017/146 reg. 3(2)(h)
- reg. 33(4)-(8) added by S.R. 2017/116 reg. 12(6)(c)
- reg. 40 omitted by S.R. 2019/3 reg. 3(2)
- reg. 41 omitted by S.R. 2019/3 reg. 3(3)
- reg. 45(3A) inserted by S.R. 2024/119 reg. 2(3)(a)
- reg. 45(5)(a) word inserted by S.R. 2022/194 Sch. para. 1(7)(a)
- reg. 45(5)(b) omitted by S.R. 2022/194 Sch. para. 1(7)(b)
- reg. 45(5A) inserted by S.R. 2024/119 reg. 2(3)(b)
- reg. 45(7) revoked by S.R. 2022/194 reg. 6
- reg. 47(1)(a) words inserted by S.R. 2019/152 reg. 3(5)(a)
- reg. 47(1)(a) words inserted by S.R. 2022/194 reg. 7
- reg. 47(1)(b) words inserted by S.R. 2023/93 reg. 4(4)
- reg. 47(1)(b) words substituted by S.R. 2019/152 reg. 3(5)(b)
- reg. 47(5) omitted by S.R. 2022/194 Sch. para. 1(8)
- reg. 48 revoked by S.R. 2022/194 reg. 8(1)
- reg. 48(2)(a) words inserted by S.R. 2019/152 reg. 3(6)(a)
- reg. 48(2)(b) words substituted by S.R. 2019/152 reg. 3(6)(b)
- reg. 51(2) words substituted by S.R. 2022/194 reg. 8(2)
- reg. 54(7) words inserted by S.R. 2022/194 reg. 9(2)
- reg. 54(10) words substituted by S.R. 2023/93 reg. 4(5)

- reg. 54(11)(a) words inserted by S.R. 2022/194 reg. 9(2)(a)
- reg. 56(4) words inserted by S.R. 2022/194 reg. 10(2)
- reg. 56(5)(6) inserted by S.R. 2022/194 reg. 10(3)
- reg. 57(1) words inserted by S.R. 2024/119 reg. 2(4)(a)
- reg. 57(2) words inserted by S.R. 2024/119 reg. 2(4)(b)
- reg. 57(3) substituted by S.R. 2023/3 reg. 3
- reg. 57(3A) inserted by S.R. 2024/119 reg. 2(4)(c)
- reg. 59 words omitted by S.R. 2022/194 Sch. para. 1(9)
- reg. 60 revoked by S.R. 2019/152 reg. 5(2)
- reg. 61(1) reg. 61 renumbered as reg. 61(1) by S.R. 2022/194 reg. 11
- reg. 61(2) inserted by S.R. 2022/194 reg. 11
- reg. 61A-61C inserted by S.R. 2024/119 reg. 2(5)
- reg. 64 words substituted by S.R. 2024/5 reg. 2(2)
- reg. 65 revoked by S.R. 2022/194 reg. 12