
STATUTORY RULES OF NORTHERN IRELAND

2021 No. 302

SOCIAL SECURITY

**The Universal Credit (Work Allowance and Taper)
(Amendment) Regulations (Northern Ireland) 2021**

<i>Made</i>	- - - -	<i>22nd November</i>
		<i>2021</i>
<i>Coming into operation</i>		<i>24th November 2021</i>

The Department for Communities⁽¹⁾ makes the following Regulations in exercise of the powers conferred by Articles 13(3)(a) and 48(1) and (2) of, and paragraph 4(1) and (3) of Schedule 1 to, the Welfare Reform (Northern Ireland) Order 2015⁽²⁾.

The powers are exercisable by the Department for Communities by virtue of Article 2 of the Welfare Reform (Northern Ireland) Order 2015 (Cessation of Transitory Provision) Order 2020⁽³⁾.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Universal Credit (Work Allowance and Taper) (Amendment) Regulations (Northern Ireland) 2021 and, subject to paragraph (2), come into operation on 24th November 2021.

(2) In relation to a claimant who is entitled to universal credit on 24th November 2021 the amendments made by these Regulations have effect to any assessment period ending on or after that date.

(3) In these Regulations “the Universal Credit Regulations” means the Universal Credit Regulations (Northern Ireland) 2016⁽⁴⁾.

Decrease in the universal credit taper

2.—(1) In regulation 23(1)(b)(i) and (ii) of the Universal Credit Regulations (deduction of income and work allowance) for “63%” substitute “55%”⁽⁵⁾

(1) The Department for Social Development was renamed the Department for Communities in accordance with section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))
(2) S.I. 2015/2006 (N.I. 1)
(3) S.I. 2020/927
(4) S.R. 2016 No. 216
(5) S.R. 2017 No. 147 substituted “63%” for “65%”

(2) In regulation 54(6) of those Regulations(6) (surplus earnings) for the formula expressing the nil UC threshold substitute—

“(M – U) / 55 x 100 + WA”.

Increase in the work allowance

3.—(1) In the table of work allowances set out in regulation 23 of the Universal Credit Regulations(7)—

(a) for “£515.00” substitute £557.00; and

(b) for “£293.00” substitute £335.00.

Sealed with the Official Seal of the Department for Communities on 22nd November 2021

(L.S.)

Anne McCleary
A senior officer of the Department for
Communities

(6) Regulation 54 was substituted by [S.R. 2018 No. 92](#)

(7) The amounts in the table were substituted by [S.R. 2021 No. 82](#)

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the changes to the work allowance and taper rate in universal credit announced by the Chancellor of the Exchequer on 27th October 2021.

In accordance with regulation 1, the changes have effect for new awards of universal credit beginning on or after 24th November 2021 and, for claimants entitled to universal credit on that date, for any assessment period that ends on or after that date.

Regulation 2 provides for the reduction of the taper rate from 63% to 55%. It also provides for a consequential change in relation to the formula for calculating surplus earnings under regulation 54(6) of the Universal Credit Regulations.

Regulation 3 provides for the increase to the work allowance.

These Regulations make in relation to Northern Ireland only provision corresponding to provision contained in Regulations made by the Secretary of State for Work and Pensions in relation to Great Britain and accordingly, by virtue of Section 149(3) of, and paragraph 10 of schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992 (c.8), are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.

A full impact assessment has not been produced for these Regulations as no, or no significant, impact on the private, public or voluntary sectors is foreseen.