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STATUTORY RULES OF NORTHERN IRELAND

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**2008 No. 280**

The Employment and Support Allowance  
Regulations (Northern Ireland) 2008

PART 10

INCOME AND CAPITAL

CHAPTER 3

Employed earners

**Calculation of net earnings of employed earners**

**96.**—(1) For the purposes of regulation 91 (calculation of earnings derived from employed earner's employment and income other than earnings) the earnings of a claimant derived from employment as an employed earner to be taken into account, subject to paragraph (2), are the claimant's net earnings.

(2) There is to be disregarded from a claimant's net earnings, any sum, where applicable, specified in paragraphs 1 to 12 of Schedule 7 (sums to be disregarded in the calculation of earnings).

(3) For the purposes of paragraph (1) net earnings are to be calculated by taking into account the gross earnings of the claimant from that employment less—

- (a) any amount deducted from those earnings by way of—
  - (i) income tax,
  - (ii) primary Class 1 contributions under section 6(1)(a) of the Contributions and Benefits Act(1);
- (b) one half of any sum paid by the claimant in respect of a pay period by way of a contribution towards an occupational or personal pension scheme.

(4) Where the claimant is an employed earner in the Republic of Ireland the amounts to be deducted for income tax and primary Class 1 contributions under this regulation shall be such amounts as, in the opinion of the Department, would have been deducted had the claimant been employed in Northern Ireland.

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**Commencement Information**

**II** [Reg. 96](#) in operation at 27.10.2008, see [reg. 1\(1\)](#)

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(1) Section 6 was substituted by paragraph 2 of Schedule 10 to the Welfare Reform and Pensions Act 1999 (c. 30) and amended by section 81(3) of the Child Support, Pensions and Social Security Act 2000 (c. 19)

### Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Employment and Support Allowance Regulations (Northern Ireland) 2008. Any changes that have already been made by the team appear in the content and are referenced with annotations. View outstanding changes

### Changes and effects yet to be applied to :

- Regulations amendment to earlier affecting provision S.R. 2010/312, Sch. 2 para. 4(i) by S.R. 2011/357 reg. 25(4)(a)
- Regulations applied (with modifications) by S.R. 2010/312 reg. 6(1)reg. 6(2)(e)Sch. 1 Pt. 2
- Regulations applied (with modifications) by S.R. 2010/312 reg. 16(1)reg. 16(2)(e)(3)Sch. 2 Pt. 3
- Regulations modified (temp.) by S.R. 2020/63 reg. 2(1)reg. 2(2)(d)

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

- Blanket amendment words substituted by S.I. 2011/1043 art. 3-6

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

- Sch. 4 para. 6(5)(c) added by S.R. 2016/228 reg. 34(5)(b)(v)
- Sch. 4 para. 7(1)(c) and word added by S.R. 2016/228 reg. 34(5)(c)(ii)
- Sch. 4 para. 6(10) inserted by S.R. 2016/236 reg. 36(7)(f) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- Sch. 4 para. 7(1)(aa) inserted by S.I. 2013/3021 art. 28(5)(c)(ii)
- Sch. 4 para. 4(2)(ca) inserted by S.I. 2022/177 art. 26(5)(b)
- Sch. 4 para. 6(5)(d) inserted by S.I. 2022/177 art. 26(5)(e)
- Sch. 4 para. 7(1)(ca) inserted by S.I. 2022/177 art. 26(5)(g)
- Sch. 4 para. 4(1)(c) inserted by S.I. 2023/1218 art. 44(7)(a)(iii)
- Sch. 4 para.001 sum modified by S.R. 2023/143 art. 30(3) (This amendment not applied to legislation.gov.uk. S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)
- Sch. 4 para.001 sum modified by S.R. 2023/150 art. 30(3)
- Sch. 4 para. 11(1)(a) sums substituted by S.R. 2016/110 reg. 7(2)(a)
- Sch. 4 para. 11(1)(b) sums substituted by S.R. 2016/110 reg. 7(2)(b)
- Sch. 4 para. 1 sums substituted for specified purposes by S.R. 2023/43 art. 31(3)Sch. 11 para. 2
- Sch. 4 para. 7(1)(aa) word omitted by S.R. 2016/228 reg. 34(5)(c)(i)
- Sch. 4 para. 4(2)(c) word omitted by S.I. 2022/177 art. 26(5)(a)
- Sch. 4 para. 7(1)(c) word omitted by S.I. 2022/177 art. 26(5)(f)
- Sch. 4 para. 1 words inserted by S.R. 2011/368 reg. 5(5)(a)
- Sch. 4 para. 11(2)(b)(i) words inserted by S.I. 2023/1218 art. 44(7)(d)(i)
- Sch. 4 para. 11(2)(b)(ii) words inserted by S.I. 2023/1218 art. 44(7)(d)(ii)
- Sch. 4 para. 1 words omitted by S.R. 2017/51 reg. 2(4)(a)(i)
- Sch. 4 para. 1 words omitted by S.R. 2017/51 reg. 2(4)(a)(ii)
- Sch. 4 para. 1 words omitted by S.R. 2017/51 reg. 2(4)(a)(iii)
- Sch. 4 para. 6(5)(d) words substituted by S.I. 2022/530 art. 11(2)
- Sch. 4 Pt. 1 para. 1(3)(b)(i) words substituted by S.R. 2009/338 reg. 8(15)
- Sch. 4 Pt. 1 para. 1(3)(b)(ii) words substituted by S.R. 2009/338 reg. 8(15)
- Sch. 4 Pt. 4 para. 13 sum substituted by S.R. 2023/143 art. 30(6)(b) (This amendment not applied to legislation.gov.uk. S.R. 2023/143 revoked before coming into operation (26.9.2023) by The Social Security Benefits Up-rating (No. 3) Order (Northern Ireland) 2023 (S.R. 2023/150), arts. 1, 33)

- Sch. 4 Pt. 4 para. 13 sum substituted by [S.R. 2023/150 art. 30\(6\)\(b\)](#)
- Sch. 4 Pt. 4 para. 12 sum substituted by [S.R. 2023/43 art. 31\(6\)\(a\)](#)
- Sch. 4 Pt. 4 para. 13 sum substituted by [S.R. 2023/43 art. 31\(6\)\(b\)](#)
- Sch. 4 Pt. 4 para. 12 sum substituted by [S.R. 2024/69 art. 29\(6\)\(a\)](#)
- Sch. 4 Pt. 4 para. 13 sum substituted by [S.R. 2024/69 art. 29\(6\)\(b\)](#)
- Sch. 4 Pt. 4 para. 12 sum substituted by [S.R. 2024/73 art. 30\(6\)\(a\)](#)
- Sch. 4 Pt. 4 para. 13 sum substituted by [S.R. 2024/73 art. 30\(6\)\(b\)](#)
- Sch. 6 para. 19(6)(b)(iii) and word added by [S.R. 2016/228 reg. 34\(6\)\(b\)\(ii\)](#)
- Sch. 6 para. 18(5) added by [S.R. 2017/176 Sch. 5 para. 4\(c\)\(x\)\(cc\)](#)
- Sch. 6 para. 19(8)(d) added by [S.R. 2017/219 reg. 8\(4\)](#)
- Sch. 6 para. 15(8)(bb) inserted by [S.R. 2011/135 reg. 14\(10\)\(d\)\(ii\)](#)
- Sch. 6 para. 1(3A)-(3C) inserted by [S.R. 2016/176 reg. 4\(7\)](#)
- Sch. 6 para. 1(3)(e) inserted by [S.R. 2016/236 reg. 36\(8\)\(a\)\(iii\)](#) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- Sch. 6 para. 19(7)(i) inserted by [S.R. 2016/236 reg. 36\(8\)\(b\)\(iii\)](#) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- Sch. 6 para. 19(7A) inserted by [S.R. 2016/236 reg. 36\(8\)\(b\)\(iv\)](#) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- Sch. 6 para. 19(2A) inserted by [S.R. 2017/176 Sch. 5 para. 4\(c\)\(xi\)](#)
- Sch. 6 para. 19(6)(b)(zi) inserted by [S.I. 2013/3021 art. 28\(6\)\(b\)\(i\)](#)
- Sch. 6 para. 19(6)(b)(iia) inserted by [S.I. 2021/786 Sch. 10 para. 5\(3\)](#)
- Sch. 6 para. 19(6)(b)(iia) inserted by [S.I. 2022/177 art. 26\(6\)\(c\)](#)
- Sch. 6 para. 13(2)-(2E) substituted for Sch. 6 para. 13(2) by [S.R. 2010/340 reg. 2\(1\)\(d\)\(2\)](#)
- Sch. 6 para. 12(12)(b) sum confirmed by [S.R. 2018/167 art. 26\(4\)\(b\)](#)
- Sch. 6 para. 12(12)(c) sum confirmed by [S.R. 2018/167 art. 26\(4\)\(c\)](#)
- Sch. 6 para. 12(12)(b) sum confirmed by [S.R. 2018/58 art. 27\(4\)\(b\)](#)
- Sch. 6 para. 12(12)(c) sum confirmed by [S.R. 2018/58 art. 27\(4\)\(c\)](#)
- Sch. 6 para. 12(12)(b) sum confirmed by [S.R. 2019/46 art. 26\(4\)\(b\)](#)
- Sch. 6 para. 12(12)(c) sum confirmed by [S.R. 2019/46 art. 26\(4\)\(c\)](#)
- Sch. 6 para. 12(12)(b) sum confirmed for specified purposes by [S.R. 2019/188 art. 26\(5\)\(b\)](#)
- Sch. 6 para. 12(12)(c) sum confirmed for specified purposes by [S.R. 2019/188 art. 26\(5\)\(c\)](#)
- Sch. 6 para. 12(12)(b) sum confirmed for specified purposes by [S.R. 2019/58 art. 27\(5\)\(b\)](#)
- Sch. 6 para. 12(12)(c) sum confirmed for specified purposes by [S.R. 2019/58 art. 27\(5\)\(c\)](#)
- Sch. 6 para. 12(12)(b) sum confirmed for specified purposes by [S.R. 2020/40 art. 31\(7\)\(b\)](#)
- Sch. 6 para. 12(12)(c) sum confirmed for specified purposes by [S.R. 2020/40 art. 31\(7\)\(c\)](#)
- Sch. 6 para. 12(12)(b) sum confirmed for specified purposes by [S.R. 2021/82 art. 31\(7\)\(b\)](#)
- Sch. 6 para. 12(12)(c) sum confirmed for specified purposes by [S.R. 2021/82 art. 31\(7\)\(c\)](#)
- Sch. 6 para. 12(12)(b) sum confirmed for specified purposes by [S.R. 2022/143 art. 31\(7\)\(b\)](#)
- Sch. 6 para. 12(12)(c) sum confirmed for specified purposes by [S.R. 2022/143 art. 31\(7\)\(c\)](#)
- Sch. 6 para. 12(12)(b) sum confirmed for specified purposes by [S.R. 2022/231 art. 30\(7\)\(b\)](#)
- Sch. 6 para. 12(12)(c) sum confirmed for specified purposes by [S.R. 2022/231 art. 30\(7\)\(c\)](#)

- Sch. 6 para. 12(12)(b) sum confirmed for specified purposes by [S.R. 2023/27 art. 30\(7\)\(b\)](#)
- Sch. 6 para. 12(12)(c) sum confirmed for specified purposes by [S.R. 2023/27 art. 30\(7\)\(c\)](#)
- Sch. 6 para. 12(12)(b) sum specified by [S.R. 2013/69 art. 25\(6\)Sch. 16](#)
- Sch. 6 para. 12(12)(c) sum specified by [S.R. 2013/69 art. 25\(6\)Sch. 16](#)
- Sch. 6 para. 12(12)(b) sum specified by [S.R. 2014/78 art. 25\(6\)Sch. 16](#)
- Sch. 6 para. 12(12)(c) sum specified by [S.R. 2014/78 art. 25\(6\)Sch. 16](#)
- Sch. 6 para. 12(12)(b) sum specified by [S.R. 2015/124 art. 25\(6\)Sch. 16](#)
- Sch. 6 para. 12(12)(c) sum specified by [S.R. 2015/124 art. 25\(6\)Sch. 16](#)
- Sch. 6 para. 12(12)(b) sum specified by [S.R. 2017/187 art. 25\(5\)Sch. 15](#)
- Sch. 6 para. 12(12)(c) sum specified by [S.R. 2017/187 art. 25\(5\)Sch. 15](#)
- Sch. 6 para. 12(12)(b) sum specified by [S.R. 2017/56 art. 26\(5\)Sch. 15](#)
- Sch. 6 para. 12(12)(c) sum specified by [S.R. 2017/56 art. 26\(5\)Sch. 15](#)
- Sch. 6 para. 12(12)(b) sum specified by [S.R. 2018/56 art. 25\(5\)Sch. 15](#)
- Sch. 6 para. 12(12)(c) sum specified by [S.R. 2018/56 art. 25\(5\)Sch. 15](#)
- Sch. 6 para. 1(3)(a)(ii) words omitted by [S.R. 2017/51 reg. 2\(5\)\(a\)](#)
- Sch. 6 para. 13(2B) words substituted by [S.R. 2014/105 reg. 8](#)
- Sch. 6 para. 1(3)(e) words substituted by [S.R. 2017/146 Sch. 1 para. 6](#) (The amendment comes into operation on the day the Universal Credit Regs. SR 2016 No. 216 does.)
- Sch. 7 para. 5A inserted by [S.R. 2010/200 reg. 9\(19\)](#)
- Sch. 7 para. 11A inserted by [S.R. 2012/377 reg. 4\(3\)](#)
- Sch. 7 para. 3A inserted by [S.R. 2015/411 art. 25\(3\)](#)
- Sch. 7 para. 11A(2) words added by [S.R. 2015/184 reg. 4\(5\)\(a\)\(ii\)](#)
- Sch. 7 para. 11A(2) words omitted by [S.R. 2015/184 reg. 4\(5\)\(a\)\(i\)](#)
- Sch. 8 para. 7(3) added by [S.R. 2010/200 reg. 9\(20\)\(a\)](#)
- Sch. 8 para. 40(1A)(d) added by [S.R. 2023/97 reg. 7\(7\)\(a\)\(i\)](#)
- Sch. 8 para. 31(3) added by [S.R. 2017/176](#), Sch. 5 para. 4(d)(ii)(dd) (as inserted) by [S.R. 2018/37 reg. 2\(18\)\(d\)](#)
- Sch. 8 para. 2A inserted by [S.R. 2009/338 reg. 8\(18\)\(a\)](#)
- Sch. 8 para. 14A inserted by [S.R. 2011/265 reg. 10\(10\)](#)
- Sch. 8 para. 1A inserted by [S.R. 2014/150 reg. 21\(4\)](#)
- Sch. 8 para. 63 inserted by [S.R. 2017/66 art. 25\(4\)](#)
- Sch. 8 para. 64 inserted by [S.R. 2018/192 reg. 9\(2\)](#)
- Sch. 8 para. 65 inserted by [S.R. 2019/23 reg. 7](#)
- Sch. 8 para. 40(1A) inserted by [S.R. 2020/108 reg. 7\(11\)\(b\)\(ii\)](#)
- Sch. 8 para. 34A inserted by [S.R. 2022/172 reg. 7\(3\)](#)
- Sch. 8 para. 62 inserted by [S.I. 2013/3021 art. 28\(7\)](#)
- Sch. 8 para. 66 inserted by [S.I. 2019/1060 art. 18\(2\)](#)
- Sch. 8 para. 67 inserted by [S.I. 2021/886 art. 22\(2\)](#)
- Sch. 8 para. 68 inserted by [S.I. 2021/886 art. 35\(2\)](#)
- Sch. 8 para. 69 inserted by [S.I. 2023/1218 art. 44\(8\)](#)
- Sch. 8 para. 7(3) substituted by [S.R. 2011/135 reg. 14\(12\)](#)
- Sch. 8 para. 40(1A) substituted by [S.R. 2021/345 reg. 7\(7\)\(b\)\(i\)](#)
- Sch. 8 para. 2A words substituted by [S.R. 2013/246 reg. 11\(33\)](#)
- Sch. 8(2)-(5) words substituted by [S.R. 2023/97 reg. 7\(7\)\(b\)](#)
- Sch. 9 para. 56(1) Sch. 9 para. 56 renumbered as Sch. 9 para. 56(1) by [S.I. 2023/134 Sch. para. 12\(b\)\(i\)](#)
- Sch. 9 para. 38A added by [S.R. 2009/92 reg. 8\(8\)](#)
- Sch. 9 para. 57 added by [S.R. 2017/219 reg. 8\(5\)](#)
- Sch. 9 para. 11(1)(e) added by [S.R. 2019/195 reg. 7\(2\)\(b\)](#)
- Sch. 9 para. 32A inserted by [S.R. 2011/265 reg. 10\(11\)](#)
- Sch. 9 para. 15A inserted by [S.R. 2013/277 reg. 7](#)
- Sch. 9 para. 1A inserted by [S.R. 2014/150 reg. 21\(5\)](#)
- Sch. 9 para. 11(3)(b)(iv) inserted by [S.R. 2016/236 reg. 36\(10\)\(b\)\(iv\)](#) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)

- Sch. 9 para. 11(1)(d) inserted by S.R. 2017/66 art. 25(5)(a)
- Sch. 9 para. 56 inserted by S.R. 2017/66 art. 25(5)(b)
- Sch. 9 para. 58 inserted by S.R. 2018/192 reg. 9(3)
- Sch. 9 para. 27(1A) inserted by S.R. 2020/108 reg. 7(12)(a)(ii)
- Sch. 9 para. 23A inserted by S.R. 2022/172 reg. 7(4)
- Sch. 9 para. 27(5A) inserted by S.R. 2023/118 reg. 2(1)(f)(2)
- Sch. 9 para. 59 inserted by S.I. 2019/1060 art. 18(3)
- Sch. 9 para. 60 inserted by S.I. 2021/886 art. 28(2)
- Sch. 9 para. 61 inserted by S.I. 2021/886 art. 41(2)
- Sch. 9 para. 11A inserted by S.I. 2023/134 Sch. para. 12(a)
- Sch. 9 para. 56(2) inserted by S.I. 2023/134 Sch. para. 12(b)(ii)
- Sch. 9 para. 27(1A) words inserted by S.R. 2021/345 reg. 7(8)(a)(i)
- Sch. 9 para. 27(1A) words inserted by S.R. 2023/97 reg. 7(8)(a)
- reg. 1(2A) inserted by S.R. 2016/236 reg. 36(2)(b) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- reg. 2(4A) inserted by S.R. 2010/200 reg. 9(2)(b)
- reg. 2(6)(7) added by S.R. 2011/368 reg. 5(2)(b)
- reg. 2(8) added by S.R. 2013/246 reg. 11(2)(b)
- reg. 2(8)(b) words substituted by S.R. 2015/34 reg. 2(2)(b)
- reg. 2(8)(ab) inserted by S.R. 2015/34 reg. 2(2)(a)
- reg. 2A and cross heading inserted by S.R. 2009/90 reg. 11
- reg. 4(2)(3) substituted for reg. 4(2) by S.R. 2013/246 reg. 11(3)(b)
- reg. 4(3) words substituted by S.R. 2015/138 reg. 4(2)(b)
- reg. 4(4)(5) added by S.R. 2015/138 reg. 4(2)(c)
- reg. 5(1A) inserted by S.R. 2015/138 reg. 4(3)
- reg. 5(2)(a)(iv) inserted by S.R. 2010/200 reg. 9(4)(b)(iii)
- reg. 5(2)(b)(iii) and word added by S.R. 2010/200 reg. 9(4)(b)(v)
- reg. 5(2)(c)(d) inserted by S.R. 2012/160 reg. 2(2)
- reg. 5(2)(c)(i) words omitted by S.R. 2016/176 reg. 4(3)(c)
- reg. 5(2)(d)(i) words omitted by S.R. 2016/176 reg. 4(3)(c)
- reg. 5(3)(3A) substituted for reg. 5(3) by S.R. 2013/246 reg. 11(4)(b)
- reg. 5(4) added by S.R. 2010/200 reg. 9(4)(c)
- reg. 5(4)(a) words substituted by S.R. 2013/246 reg. 11(4)(c)
- reg. 7(1)(c) and word inserted by S.R. 2008/478 reg. 12(b)
- reg. 7(1)(c)(iii) word substituted by S.R. 2016/67 reg. 6
- reg. 7(1)(d) and word added by S.R. 2016/175 reg. 8(2)
- reg. 7(1A)(1B) inserted by S.R. 2012/160 reg. 2(3)(b)
- reg. 7(1A) words omitted by S.R. 2016/176 reg. 4(4)
- reg. 7(1B)(a)(i) words inserted by S.R. 2017/148 reg. 6(3)(a)
- reg. 7(1B)(a)(i) words substituted by S.R. 2017/51 reg. 2(2)(c)(i)
- reg. 7(1B)(d)(i) words inserted by S.R. 2017/148 reg. 6(3)(b)
- reg. 7(1B)(d)(i) words substituted by S.R. 2017/51 reg. 2(2)(c)(ii)
- reg. 7A inserted by S.R. 2010/346 reg. 3(2)
- reg. 8(2)(ca) inserted by S.R. 2011/434 reg. 3
- reg. 8(2)(ca) word omitted by S.R. 2012/121 reg. 18(2)(b)
- reg. 9(5)(a) word substituted by S.R. 2013/246 reg. 11(5)(a)
- reg. 9(5)(b) word substituted by S.R. 2013/246 reg. 11(5)(b)
- reg. 14(2A) added by S.R. 2012/121 reg. 18(3)
- reg. 19(5)(c)(i) word inserted by S.R. 2013/246 reg. 11(6)(b)
- reg. 20(g) inserted by S.R. 2011/76 reg. 3(2)(b)
- reg. 20(1) reg. 20 renumbered as reg. 20(1) by S.R. 2013/246 reg. 11(7)(a)
- reg. 20(1)(c)(i) words inserted by S.R. 2013/246 reg. 11(7)(b)(ii)
- reg. 20(1)(c)(i) words omitted by S.R. 2013/246 reg. 11(7)(b)(i)
- reg. 20(1)(e)(i) words inserted by S.R. 2013/246 reg. 11(7)(c)
- reg. 20(1)(e)(i) words omitted by S.R. 2014/140 reg. 4(3)(a)
- reg. 20(1)(e)(ii) words inserted by S.R. 2014/140 reg. 4(3)(b)
- reg. 20(1)(g) words inserted by S.R. 2013/246 reg. 11(7)(d)(i)

- reg. 20(1)(g) words substituted by S.R. 2013/246 reg. 11(7)(d)(ii)
- reg. 20(2) inserted by S.R. 2013/246 reg. 11(7)(e)
- reg. 25(1A) inserted by S.R. 2011/76 reg. 3(3)
- reg. 29(3) added by S.R. 2013/2 reg. 3(6)(b)
- reg. 29(4) added by S.R. 2013/246 reg. 11(12)
- reg. 30(2)(c) and word added by S.R. 2010/200 reg. 9(8)
- reg. 30(2)(c) omitted by S.R. 2013/246 reg. 11(13)(b)
- reg. 30(4) added by S.R. 2013/246 reg. 11(13)(c)
- reg. 30(5)(6) added by S.R. 2015/185 reg. 3(2)(c)
- reg. 32(1) words omitted by S.R. 2013/246 reg. 11(14)
- reg. 32A and cross heading inserted by S.R. 2010/200 reg. 9(9)
- reg. 32A(1) reg. 32A renumbered as reg. 32A(1) by S.R. 2011/135 reg. 14(3)
- reg. 32A(1) word omitted by S.R. 2013/246 reg. 11(15)
- reg. 32A(1)(a) words omitted by S.R. 2011/135 reg. 14(3)(a)
- reg. 32A(2) inserted by S.R. 2011/135 reg. 14(3)(b)
- reg. 34(3A) inserted by S.R. 2013/2 reg. 4(2)(b)
- reg. 34(3A) omitted by S.R. 2013/246 reg. 11(16)(b)
- reg. 34(6) added by S.R. 2013/246 reg. 11(16)(c)
- reg. 35A inserted by S.R. 2012/160 reg. 2(4)
- reg. 43(d) revoked by S.R. 2010/6 Sch. Pt. 2
- reg. 45(4A) inserted by S.R. 2013/246 reg. 11(21)(b)
- reg. 45(4A) omitted by S.R. 2017/50 reg. 3(b)
- reg. 45(9A) inserted by S.R. 2011/135 reg. 14(4)(b)
- reg. 45(11) added by S.R. 2010/200 reg. 9(10)(c)
- reg. 49(3) added by S.R. 2010/200 reg. 9(11)
- reg. 53(3)(ca) inserted by S.R. 2010/200 reg. 9(13)(c)
- reg. 54(2)(e) and word inserted by S.R. 2011/368 reg. 5(3)(b)
- reg. 57(1)(aa) inserted by S.R. 2011/265 reg. 10(5)(b)
- reg. 61(3)(ja) inserted by S.R. 2010/200 reg. 9(14)(b)
- reg. 63(6)-(11) inserted by S.R. 2016/240 reg. 4(4) (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- reg. 63(7) substituted by S.R. 2017/116 reg. 8(a) (The amendment comes into operation on the day the Universal Credit Regs. SR 2016 No. 216 does.)
- reg. 63(8)(a) word inserted by S.R. 2017/116 reg. 8(b)(i) (The amendment comes into operation on the day the Universal Credit Regs. SR 2016 No. 216 does.)
- reg. 63(8)(b) words substituted by S.R. 2017/116 reg. 8(b)(ii) (The amendment comes into operation on the day the Universal Credit Regs. SR 2016 No. 216 does.)
- reg. 63(8)(c) and word omitted by S.R. 2017/116 reg. 8(b)(iii) (The amendment comes into operation on the day the Universal Credit Regs. SR 2016 No. 216 does.)
- reg. 64(1A) inserted by S.R. 2011/265 reg. 10(9)(b)
- reg. 64(1A)(a) omitted by S.R. 2016/240 reg. 5 (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- reg. 64A-64D inserted by S.R. 2016/240 reg. 6 (This amendment comes into operation on the day on which the Universal Credit Regulations come into operation.)
- reg. 64D(1) substituted by S.R. 2017/50 reg. 5 (The amendment comes into operation on the day the Universal Credit Regs. SR 2016 No. 216 does.)
- reg. 70(3)(c)-(e) omitted by S.I. 2020/1309 reg. 74(2)(a)(ii)
- reg. 70(3)(e) added by S.R. 2012/380 reg. 7(c)
- reg. 70(3)(bb) inserted by S.R. 2012/380 reg. 7(a)
- reg. 70(3)(bb) substituted by S.R. 2019/90 reg. 7(b)(ii)
- reg. 70(3A) inserted by S.R. 2019/90 reg. 7(c)
- reg. 70(3A)(a) word omitted by S.I. 2020/1372 reg. 24(2)(a)
- reg. 70(3A)(c) and word inserted by S.I. 2020/1372 reg. 24(2)(b)
- reg. 70(3B) added by S.R. 2020/149 reg. 7(a)
- reg. 70(4)(h)(ii) word omitted by S.R. 2021/269 reg. 2(3)reg. 2(5)(f)

- reg. 70(4)(h)(iv) and word added by S.R. 2021/269 reg. 2(4)reg. 2(5)(f)
- reg. 70(4)(k)(l) omitted by S.R. 2013/246 reg. 11(22)(c)
- reg. 70(4)(l) added by S.R. 2009/68 reg. 7(b)
- reg. 70(4)(zza)(zzb) inserted by S.R. 2021/269 reg. 2(2)reg. 2(5)(f)
- reg. 70(4)(zzb) word substituted by S.R. 2022/149 reg. 2(2)reg. 2(5)(f)
- reg. 70(4)(zzc) inserted by S.R. 2022/149 reg. 2(3)reg. 2(5)(f)
- reg. 70(4)(zzc)(i) word omitted by S.R. 2022/230 reg. 2(1)(a)reg. 2(2)(f)
- reg. 70(4)(zzc)(iii) added by S.R. 2022/230 reg. 2(1)(c)reg. 2(2)(f)
- reg. 70(4)(zzc)(ii) word added by S.R. 2022/230 reg. 2(1)(b)reg. 2(2)(f)
- reg. 70(4)(zzd) inserted by S.R. 2023/80 reg. 2(1)reg. 2(2)(f)
- reg. 70(4)(zze) inserted by S.R. 2023/184 reg. 2(1)reg. 2(2)(f)
- reg. 70(4)(za)-(zc) substituted for reg. 70(4)(a)-(f) by S.R. 2014/133 reg. 7
- reg. 70(4)(za) words substituted by S.R. 2019/90 reg. 7(d)
- reg. 70(4)(zb) words omitted by S.R. 2020/149 reg. 7(b)
- reg. 70(4)(zd) inserted by S.R. 2020/149 reg. 7(c)
- reg. 70(4)(ze)(zf) inserted by S.I. 2020/1309 reg. 74(2)(b)
- reg. 70(6) added by S.R. 2020/149 reg. 7(d)
- reg. 70(7) inserted by S.I. 2020/1309 reg. 74(2)(c)
- reg. 76(3) added by S.R. 2011/135 reg. 14(5)(b)
- reg. 82A inserted by S.R. 2015/146 art. 17(6)
- reg. 91(3A)(3B) inserted by S.R. 2012/377 reg. 4(2)
- reg. 91(3A) substituted by S.R. 2015/184 reg. 4(4)
- reg. 92(2A) inserted by S.R. 2009/92 reg. 8(3)(b)
- reg. 93(4) added by S.R. 2009/92 reg. 8(4)(b)
- reg. 93(4) omitted by S.R. 2011/135 reg. 14(6)(b)
- reg. 94(1)(b)(iii)(iiia) substituted by S.R. 2009/92 reg. 8(5)
- reg. 95(2)(f) added by S.R. 2009/338 reg. 8(6)
- reg. 95(2)(f) words substituted by S.R. 2013/246 reg. 11(24)(a)
- reg. 95(4)(b) word substituted by S.R. 2013/246 reg. 11(24)(b)
- reg. 106(2)(ga) inserted by S.R. 2009/338 reg. 8(8)(a)
- reg. 106(2)(gb) inserted by S.R. 2010/345 reg. 6(2)
- reg. 106(9) added by S.R. 2009/338 reg. 8(8)(b)
- reg. 106(9) words substituted by S.R. 2013/246 reg. 11(25)
- reg. 107(5)(ca) inserted by S.R. 2014/150 reg. 21(2)
- reg. 107(5A) inserted by S.R. 2020/108 reg. 7(3)(d)
- reg. 107(5A) words substituted by S.R. 2021/345 reg. 7(3)
- reg. 107(5A)(d) inserted by S.R. 2023/97 reg. 7(3)
- reg. 107(8) added by S.R. 2009/338 reg. 8(9)
- reg. 107(8) words substituted by S.R. 2013/246 reg. 11(26)
- reg. 108(4) added by S.R. 2009/338 reg. 8(10)(a)
- reg. 108(4) words substituted by S.R. 2013/246 reg. 11(27)
- reg. 112(8)(a) words inserted by S.R. 2023/184 reg. 8(3)(a)
- reg. 112(8)(b) substituted by S.R. 2021/345 reg. 7(4)
- reg. 112(8)(b)(iv) added by S.R. 2023/97 reg. 7(4)
- reg. 115(5)(ba) inserted by S.R. 2014/150 reg. 21(3)
- reg. 115(5A) inserted by S.R. 2020/108 reg. 7(5)(d)
- reg. 115(5A) words substituted by S.R. 2021/345 reg. 7(5)
- reg. 115(5A)(d)(e) added by S.R. 2023/97 reg. 7(5)
- reg. 119(c) words omitted by S.R. 2009/338 reg. 8(11)(c)
- reg. 119(d)(i) words substituted by S.R. 2009/338 reg. 8(11)(b)(i)
- reg. 119(h) words added by S.R. 2009/338 reg. 8(11)(b)(ii)
- reg. 132(2)(j) added by S.R. 2009/92 reg. 8(7)
- reg. 132(2)(j) words inserted by S.R. 2018/149 reg. 5
- reg. 137(4A) inserted by S.R. 2010/345 reg. 6(3)(b)
- reg. 137(4A) words inserted by S.R. 2020/108 reg. 7(8)(d)
- reg. 137(5A) inserted by S.R. 2020/108 reg. 7(8)(e)
- reg. 139A and cross heading inserted by S.R. 2024/54 reg. 5
- reg. 144(2)(d) word substituted by S.R. 2014/235 reg. 2(2)

- reg. 144(2)(e) and word added by [S.R. 2016/175 reg. 8\(3\)](#)
- reg. 147A and cross heading inserted by [S.R. 2010/200 reg. 9\(15\)](#)
- reg. 147A(1) substituted by [S.R. 2015/185 reg. 3\(3\)](#)
- reg. 147A(5) words substituted by [S.R. 2011/357 reg. 21\(10\)\(b\)](#)
- reg. 147A(5)(c) words substituted by [S.R. 2011/357 reg. 21\(10\)\(a\)](#)
- reg. 147A(5A) inserted by [S.R. 2011/357 reg. 21\(11\)](#)