
STATUTORY RULES OF NORTHERN IRELAND

2024 No. 119

SOCIAL SECURITY

The Social Security (State Pension Age Claimants: Closure of Tax Credits) (Amendment) Regulations (Northern Ireland) 2024

Made - - - - *24th May 2024*

Coming into operation *8th June 2024*

The Department for Communities(1) makes the following Regulations in exercise of the powers conferred by sections 122(1)(d), 131(1) and 171(1) and (3) to (5) of, and paragraphs 3B(5)(b)(iii) and 7B(5)(b)(iii) of Schedule 5 to, the Social Security Contributions and Benefits (Northern Ireland) Act 1992(2), sections 5(1)(a) and (l) and 165(1) and (3) to (6) of the Social Security Administration (Northern Ireland) Act 1992(3), and now vested in it(4), sections 2(3)(b), 15(6)(a) and 19(1) to (3) of the State Pension Credit Act (Northern Ireland) 2002(5) and Articles 48(1) and (2) and 101(1) and (4)(c) of, and paragraph 4(1) and (3) of Schedule 1 to, and paragraphs 1(1) and 4(1)(a) and (b), (2)(c) and (d) of Schedule 6 to, the Welfare Reform (Northern Ireland) Order 2015(6).

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(7).

Regulation 5 is made with the consent of the Department of Finance(8).

Citation, commencement and interpretation **N.I.**

1.—(1) These Regulations may be cited as the Social Security (State Pension Age Claimants: Closure of Tax Credits) (Amendment) Regulations (Northern Ireland) 2024 and come into operation on 8th June 2024.

(2) The Interpretation Act (Northern Ireland) 1954(9) shall apply to these Regulations as it applies to an Act of the Assembly.

(1) See section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))

(2) 1992 c. 7; section 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002 (c. 21)

(3) 1992 c. 8

(4) See Article 8(b) of S.R. 1999 No. 481

(5) 2002 c. 14 (N.I.)

(6) S.I. 2015/2006 (N.I. 1)

(7) S.I. 2020/927

(8) See section 171(6A) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 as inserted by Article 3(3) of the Social Security (Amendment) (Northern Ireland) Order 1993 (S.I. 1993/1579 (N.I. 8)); see also Article 6(b) of S.R. 1999 No. 481 and section 1(4) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))

(9) 1954 c. 33 (N.I.)

Commencement Information

11 Reg. 1 in operation at 8.6.2024, see [reg. 1\(1\)](#)

Closure of tax credits - migration of pension age claimants to universal credit **N.I.**

2.—(1) The Universal Credit (Transitional Provisions) Regulations (Northern Ireland) 2016(**10**) are amended in accordance with paragraphs (2) to (5).

(2) In regulation 2(1) (interpretation) in the appropriate place insert—

““tax credit closure notice” means a notice issued under Article 3A (tax credit closure notice) of the Welfare Reform Act 2012 (Commencement No. 32 and Savings and Transitional Provisions) Order 2019(**11**);”.

(3) In regulation 45(**12**) (migration notice)—

(a) after paragraph (3) insert—

“(3A) But where a migration notice is issued after cancellation of a previous migration notice or after cancellation of a tax credit closure notice the deadline day may be within such shorter period as the Department considers appropriate.”; and

(b) after paragraph (5) insert—

“(5A) In a case referred to in paragraph (5)(a) the Department may, instead of cancelling the migration notice, treat that notice as if it were a tax credit closure notice issued to that person and may treat the deadline day in the migration notice as if it were the deadline day in a tax credit closure notice.”.

(4) In regulation 57(**13**) (circumstances in which transitional protection ceases)—

(a) in paragraph (1) after “paragraph (2)” insert “, (3A)”;

(b) in paragraph (2) after “assessment period”, where it is first mentioned, insert “other than an assessment period in relation to an award of universal credit mentioned in regulation 61A(1) (waiver of upper age limit for claimants migrated from tax credits)”; and

(c) after paragraph (3) insert—

“(3A) This paragraph applies to an assessment period in relation to an award of universal credit mentioned in regulation 61A(1) (waiver of upper age limit for claimants migrated from tax credits) which—

(a) is not one of the first 12 assessment periods; and

(b) is the assessment period after the third consecutive assessment period in which the claimant’s earned income, (or, if the claimant is a member of a couple the couple’s combined earned income) is less than the amount that a person would be paid at the hourly rate set out in regulation 4 of the National Minimum Wage Regulations 2015(**14**) for 16 hours a week converted to a monthly amount by multiplying by 52 and dividing by 12.”.

(5) After regulation 61(**15**) (protection for full-time students until course completed) insert—

(10) [S.R. 2016 No. 226](#); relevant amending Regulations are by [S.R. 2019 No. 152](#), [S.R. 2022 No. 194](#) and [S.R. 2023 No. 3](#)

(11) [S.I. 2019/167 \(C. 6\)](#)

(12) Regulation 45 was inserted by regulation 2(8) of [S.R. 2019 No. 152](#) and amended by regulation 6 of, and paragraph 1(7) of the Schedule to [S.R. 2022 No. 194](#)

(13) Regulation 57 was inserted by regulation 2(8) of [S.R. 2019 No. 152](#) and amended by regulation 3 of [S.R. 2023 No. 3](#)

(14) [S.I. 2015/621](#); relevant amending Instruments are [S.I. 2015/1724](#), [S.I. 2016/68](#), [S.I. 2017/465](#), [S.I. 2018/455](#), [S.I. 2019/603](#), [S.I. 2020/338](#), [S.I. 2021/329](#), [S.I. 2022/382](#), [S.I. 2023/354](#) and [S.I. 2024/432](#)

(15) Regulation 61 was inserted by regulation 2(8) of [S.R. 2019 No. 152](#) and amended by regulation 11 of [S.R. 2022 No. 194](#)

“Waiver of upper age limit for claimants migrated from tax credits

61A.—(1) Where a qualifying claim is made by—

- (a) a single claimant who, at the time the migration notice is issued—
 - (i) has reached the qualifying age for state pension credit;
 - (ii) is entitled to an award of working tax credit; and
 - (iii) is not entitled to an award of state pension credit; or
- (b) joint claimants both of whom satisfy the criteria in sub-paragraph (a)(i) to (iii) at the time the migration notice is issued,

then, subject to paragraphs (2) and (3), the condition in Article 9(1)(b) of the Order (claimant has not reached the qualifying age for state pension credit) is not to apply for the purposes of determining entitlement to universal credit in respect of the qualifying claim or any award made in respect of that claim.

(2) The reference in paragraph (1) to a person who is entitled to an award of working tax credit includes a person who meets the entitlement conditions for both that credit and child tax credit.

(3) Paragraph (1) ceases to apply in respect of an award of universal credit mentioned in paragraph (1) in an assessment period in which—

- (a) a transitional element or transitional capital disregard would cease to apply by virtue of regulation 57 (circumstances in which transitional protection ceases) or regulation 58 (application of transitional protection to a subsequent award); or
- (b) a person who is entitled to an award of universal credit by virtue of paragraph (1) makes a claim for state pension credit.

Deferral of retirement pension income

61B.—(1) Where, at the time a migration notice is issued, the notified person—

- (a) has reached the qualifying age for state pension credit;
- (b) is entitled to an award of a tax credit; and
- (c) has not made an application for retirement pension income to which they might expect to be entitled,

regulation 74 (notional unearned income) of the Universal Credit Regulations is not, subject to paragraph (2), to apply in relation to that person for the purpose of calculating the amount of an award of universal credit (including the indicative UC amount) until the assessment period following the first 12 assessment periods of an award made in respect of a claim by that person.

(2) This regulation ceases to apply in an assessment period in which a transitional element or transitional capital disregard would cease to apply by virtue of regulation 57 (circumstances in which transitional protection ceases) or regulation 58 (application of transitional protection to a subsequent award).

(3) In this regulation “retirement pension income” has the same meaning as in regulation 67 (meaning of “retirement pension income”) of the Universal Credit Regulations.

Exemption from the benefit cap

61C. Where a qualifying claim is made by a single claimant who has, or joint claimants both of whom have, reached the qualifying age for state pension credit, regulation 79 (circumstances where the benefit cap applies) of the Universal Credit Regulations is not to apply for the

purpose of calculating the amount of an award of universal credit (including the indicative UC amount).”.

Commencement Information

I2 Reg. 2 in operation at 8.6.2024, see [reg. 1\(1\)](#)

Closure of tax credits – transitional protection in state pension credit **N.I.**

3.—(1) The State Pension Credit Regulations (Northern Ireland) 2003(**16**) are amended in accordance with paragraphs (2) to (5).

(2) In regulation 1(2) (citation, commencement and interpretation) in the appropriate place insert—

““tax credit closure notice” means a notice issued under Article 3A (tax credit closure notice) of the Welfare Reform Act 2012 (Commencement No. 32 and Savings and Transitional Provisions) Order 2019;”.

(3) In regulation 6(6)(**17**) (amount of the guarantee credit)—

- (a) at the end of sub-paragraph (c) omit “or”;
- (b) at the end of sub-paragraph (d) for “.” substitute “; or”; and
- (c) after sub-paragraph (d) insert—

“(e) in accordance with Schedule 2B (transitional protection on closure of tax credits).”.

(4) In regulation 18 (notional income)—

- (a) in paragraph (1A)(**18**) for “and (1CB)” substitute “, (1CB) and (5A)”;
- (b) in paragraphs (1D)(**19**) and (2)(**20**) at the beginning insert “Subject to paragraph (5A),”; and
- (c) after paragraph (5) insert—

“(5A) Where a person—

- (a) makes a claim for state pension credit on or after the issue of a tax credit closure notice and before the expiry of one month beginning with the deadline day specified in that notice; and
- (b) has not, at the time the notice is issued, made an application for retirement pension income to which they might expect to be entitled,

paragraphs (1), (1D) and (2) are not to apply for a period beginning with the first day on which the person is entitled to an award of state pension credit as a consequence of that claim and ending after 52 weeks or, if sooner, on the day the person ceases to be entitled to state pension credit.”.

(5) After Schedule 2A(**21**) (additional amount applicable for claimants responsible for a child or qualifying young person) insert—

(16) S.R. 2003 No. 28; relevant amending Regulations are S.R. 2006 No. 359, S.R. 2007 No. 396, S.R. 2010 No. 69 and S.R. 2018 No. 135

(17) regulation 6(6) was amended by regulation 2(2)(a) of S.R. 2018 No. 135

(18) Paragraph (1A) was inserted by regulation 14(4)(a) of S.R. 2006 No. 359 and amended by regulation 8(3)(a) of S.R. 2007 No. 396

(19) Paragraph (1D) was inserted by regulation 14(4)(a) of S.R. 2006 No. 359

(20) Paragraph (2) was amended by regulation 6(6) of S.R. 2010 No. 69

(21) Schedule 2A was inserted by regulation 2(3) of S.R. 2018 No. 135

“SCHEDULE 2B **N.I.**

Regulation 6(6)

Transitional Protection on Closure of Tax Credits

Interpretation

1. In this Schedule—

“HMRC” means His Majesty’s Revenue and Customs;

“indicative SPC amount” has the meaning given in paragraph 5;

“migration day” in relation to a claimant means the day before the day specified in paragraph (1) of Article 3B (saving to cease following issue of tax credit closure notice) of the No. 32 Order;

“the No. 32 Order” means the Welfare Reform Act 2012 (Commencement No. 32 and Savings and Transitional Provisions) Order 2019;

“tax credit”, “child tax credit” and “working tax credit” have the same meaning as in the Tax Credits Act 2002(22).

Claimants eligible for protection

2.—(1) This Schedule applies where the claimant has been issued with a tax credit closure notice and—

(a) the claimant was entitled to an award of child tax credit on the migration day; and

(b) either—

(i) the claimant was entitled to an award of state pension credit when the tax credit closure notice was issued; or

(ii) the claimant made a claim for state pension credit on or after the issue of the tax credit closure notice and before the expiry of one month beginning with the deadline day specified in that notice.

(2) This Schedule does not apply where—

(a) the claimant was a member of a couple for the purposes of the child tax credit award when the tax credit closure notice was issued but is a single person or a member of a different couple for the purposes of state pension credit on the migration day; or

(b) the claimant was a single person for the purposes of the child tax credit award when the tax credit closure notice was issued but is a member of a couple for the purposes of state pension credit on the migration day.

Transitional additional amount

3. An additional amount of the appropriate minimum guarantee (“the transitional additional amount”) applies in accordance with regulation 6(6)(e) if the weekly amount determined in accordance with paragraph 4 (representative weekly amount of child tax credit), combined with the weekly amount of state pension credit (if any) to which the claimant was entitled on the migration day, is greater than the weekly amount determined in accordance with paragraph 5 (indicative SPC amount).

Representative weekly amount of child tax credit

4.—(1) To calculate the representative weekly amount of an award of child tax credit—

- (a) take the figure for the daily rate of the award on the migration day provided by HMRC and calculated on the basis of the information as to the claimant's circumstances held by HMRC on that day; and
 - (b) convert to a weekly figure by multiplying by 7.
- (2) For the purposes of sub-paragraph (1)(a) "the daily rate" is—
- (a) in a case where section 13(1) of the Tax Credit Act 2002 (relevant income does not exceed the income threshold or the claimant is entitled to a prescribed social security benefit) applies, the maximum rate of each element to which the claimant is entitled on the migration day divided by 365; and
 - (b) in any other case, the rate that would be produced by applying regulations 6 to 9 of the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002⁽²³⁾ as if the migration day were a relevant period of one day.

Indicative SPC amount

5.—(1) The indicative SPC amount is the weekly amount to which a claimant would be entitled if an award of state pension credit were calculated in accordance with the Act and these Regulations by reference to the claimant's circumstances on the migration day—

- (a) disregarding any amount of working tax credit to which the person may be entitled on that day;
 - (b) including an additional amount in accordance with Schedule 2A (additional amount applicable for claimants responsible for a child or qualifying young person); and
 - (c) applying the assumptions in sub-paragraph (2).
- (2) The assumptions are—
- (a) the claimant is responsible for any child or qualifying young person in respect of whom the individual element of child tax credit is payable;
 - (b) the amount of the claimant's earned income is the annual amount of any employment income or trading income, as defined by regulation 4 or 6 respectively of the Tax Credits (Definition and Calculation of Income) Regulations 2002⁽²⁴⁾, by reference to which the representative weekly rate of that tax credit is calculated for the purposes of paragraph 4(1) converted to a net weekly amount by—
 - (i) dividing by 52; and
 - (ii) deducting such amount for income tax and national insurance contributions as the Department considers appropriate.

(3) If the claimant would not satisfy the condition in section 2(1) (guarantee credit) of the Act because the claimant has income which exceeds the appropriate minimum guarantee, the claimant is to be treated for the purposes of calculating the indicative SPC amount as if they were entitled to a guarantee credit of a nil amount.

Initial calculation of the transitional additional amount

6. The initial amount of the transitional additional amount is—
- (a) if the amount of the guarantee credit in the indicative SPC amount is greater than nil, the amount by which the representative weekly amount of child tax credit combined with the

⁽²³⁾ S.I. 2002/2008; relevant amending Instruments are S.I. 2011/1035, S.I. 2012/849, S.I. 2019/713 and S.I. 2024/247

⁽²⁴⁾ S.I. 2002/2006; relevant amending Instruments are S.I. 2003/732, S.I. 2003/2815, S.I. 2004/762, S.I. 2004/2663, S.I. 2006/766, S.I. 2007/824, S.I. 2008/2169, S.I. 2008/604, S.I. 2009/2887, S.I. 2012/848, S.I. 2014/658, S.I. 2014/2924, S.I. 2015/175, S.I. 2017/396, S.I. 2018/365, S.I. 2019/364, S.I. 2020/354, S.I. 2020/941 and S.I. 2023/179

weekly amount of state pension credit (if any) to which the claimant was entitled on the migration day, exceeds the weekly amount of the indicative SPC amount;

- (b) if the amount of the guarantee credit in the indicative SPC amount is nil—
- (i) the sum of the representative weekly amount of child tax credit and the amount, if any, by which the income deducted in the calculation of the indicative SPC amount exceeds the amount of the appropriate minimum guarantee; minus
 - (ii) the amount of the maximum savings credit, but only if the indicative SPC amount includes a savings credit or would do but for the claimant's income being such that the condition in section 3(2)(b) of the Act is not met.

Reduction of the transitional additional amount

7.—(1) Whenever there is a relevant increase after the first day on which the transitional additional amount applies, the transitional additional amount is to be reduced by an amount equal to that increase.

(2) A relevant increase is an increase in the standard minimum guarantee or in any additional amount prescribed under section 2(3) of the Act, including where that additional amount is applied for the first time or reapplied following a change of circumstances.

Circumstances in which the transitional additional amount ceases

8.—(1) A transitional additional amount is no longer applicable if—

- (a) the transitional additional amount is reduced to nil in accordance with paragraph 7;
- (b) the claimant was a member of a couple and ceases to be a member of that couple or becomes a member of a different couple;
- (c) the claimant was single and becomes a member of a couple; or
- (d) the claimant is no longer responsible for any child or qualifying young person for whom they were responsible at the time the tax credit closure notice was issued.

(2) Where the claimant ceases to be entitled to state pension credit, the transitional additional amount is not, subject to sub-paragraph (3), to apply to a subsequent award to the claimant or, if the claimant is a member of a couple, their partner.

(3) Where an award (“the subsequent award”) is made to a person who moves from Great Britain when they are entitled to an award of state pension credit that includes a transitional additional amount then, provided their circumstances are otherwise unchanged, the subsequent award is to include a transitional additional amount calculated as if the subsequent award were a continuation of the award made in Great Britain.

Effect of revision, appeal etc. of an award of a tax credit

9.—(1) Nothing in paragraph 4 or 5 requiring a calculation in relation to the transitional additional amount to be made on the basis of information held by HMRC on the migration day prevents the Department from revising or superseding a decision in relation to a claim for, or an award of, state pension credit where—

- (a) in the opinion of the Department, the information held on that day was inaccurate or incomplete in some material respect because of—
 - (i) a misrepresentation by a claimant;
 - (ii) a failure to report information that a claimant was required to report where that failure was advantageous to the claimant; or
 - (iii) an official error; or

- (b) a decision has been made on or after the migration day on—
 - (i) an application made before the migration day to revise a decision in relation to an award of a tax credit (including the report of a change of circumstances); or
 - (ii) an appeal in relation to such an application.
- (2) In this paragraph “official error” means an error that—
 - (a) was made by an officer of, or an employee of a body acting on behalf of, the Department or HMRC; and
 - (b) was not caused, or materially contributed to, by any person outside that body or outside the Department or HMRC,

but excludes any error of law which is shown to have been such by a subsequent decision of the Commissioner or of a court as defined in Article 27(7) of the Social Security (Northern Ireland) Order 1998(25).”.

Commencement Information

I3 Reg. 3 in operation at 8.6.2024, see [reg. 1\(1\)](#)

Supplementary provision relating to persons moving to state pension credit: time for claiming and part-week payments **N.I.**

4.—(1) Where a person who is not entitled to an award of state pension credit is issued with a tax credit closure notice then, notwithstanding anything in regulation 19(2) (time for claiming benefit) of the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987(26), the prescribed times for making a claim for state pension credit are as follows—

- (a) if the person is claiming in respect of a period that begins before the deadline day specified in that notice, the first day of that period;
- (b) if the person is claiming in respect of a period that begins on the deadline day, within 3 months beginning with the deadline day.

(2) Where, by virtue of paragraph (1), state pension credit is awarded from a day which is not the first day of a benefit week then, notwithstanding anything in regulation 16A(27) (date of entitlement under an award of state pension credit for the purpose of payability and effective date of change of rate) of those Regulations, entitlement shall begin on the first day of the award and the amount payable in respect of that part-week shall be determined by—

- (a) dividing by 7 the weekly amount which would be payable in respect of the full week; and then
- (b) multiplying the resulting figure by the number of days in the part-week.

(3) But paragraph (2) does not apply if the claimant’s entitlement to state pension credit is unlikely to continue throughout the first full benefit week that follows the part-week.

(4) In this regulation—

“benefit week” means—

- (a) where state pension credit is paid in advance, the period of 7 days beginning with the day on which, in the claimant’s case, that benefit would (if not for paragraph (2)) be payable;

(25) [S.I. 1998/1506 \(N.I. 10\)](#); The definition of “court” was amended by paragraph 67 of Schedule 9 to the Constitutional Reform Act 2005 (c. 4)

(26) [S.R. 1987 No. 465](#); regulation 19 was substituted by reg. 3(7) of [S.R. 1997 No. 156](#)

(27) Regulation 16A was inserted by regulation 7(2) of [S.R. 2003 No. 191](#) and amended by regulation 13(12) of [S.R. 2008 No. 286](#), regulation 3(4) of [S.R. 2010 No. 81](#) and regulation 27(3) of [S.R. 2016 No. 236](#)

- (b) where state pension credit is paid in arrears, the period of 7 days ending on the day on which, in the claimant’s case, that benefit would (if not for paragraph (2)) be payable; and “tax credit closure notice” means a notice issued under Article 3A (tax credit closure notice) of the Welfare Reform Act 2012 (Commencement No. 32 and Savings and Transitional Provisions) Order 2019.

Commencement Information

I4 Reg. 4 in operation at 8.6.2024, see [reg. 1\(1\)](#)

Abolition of the two child limit for pension age housing benefit **N.I.**

5. In regulation 20 of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006(**28**) (applicable amounts)—

- (a) in paragraph (1)(b)(**29**)—
- (i) omit “up to two individuals who are either”; and
 - (ii) omit “and”;
- (b) omit paragraphs (3) to (6)(**30**).

Commencement Information

I5 Reg. 5 in operation at 8.6.2024, see [reg. 1\(1\)](#)

Amendments regarding the deferral of State Pension **N.I.**

6.—(1) In regulation 4(1) of the Social Security (Widow’s Benefit and Retirement Pensions) Regulations (Northern Ireland) 1979(**31**) (days to be treated as days of increment) at the end of sub-paragraph (b)(v)(**32**) for “and” substitute—

“or

- (vi) universal credit; and”.

(2) In regulation 3(1) of the Social Security (Deferral of Retirement Pensions) Regulations (Northern Ireland) 2005(**33**) (amount of retirement pension not included in the calculation of the lump sum) after sub-paragraph (a)(v)(**34**) insert—

- “(vi) universal credit under Part 2 of the Welfare Reform (Northern Ireland) Order 2015;”.

Commencement Information

I6 Reg. 6 in operation at 8.6.2024, see [reg. 1\(1\)](#)

(28) S.R. 2006 No. 406; relevant amending Regulation is S.R. 2017 No. 79

(29) Paragraph (1)(b) was substituted by regulation 7(2)(a) of S.R. 2017 No. 79

(30) Paragraphs (3) to (6) were inserted by regulation 7(2)(b) of S.R. 2017 No. 79

(31) S.R. 1979 No. 243; relevant amending Instrument is S.I. 2023/1218

(32) Sub-paragraph (b)(v) was inserted by Article 30(2)(b) of S.I. 2023/1218

(33) S.R. 2005 No. 120; relevant amending Instrument is S.I. 2023/1218

(34) Sub-paragraph (a)(v) was inserted by Article 41 of S.I. 2023/1218

Changes to legislation: There are currently no known outstanding effects for the The Social Security (State Pension Age Claimants: Closure of Tax Credits) (Amendment) Regulations (Northern Ireland) 2024. (See end of Document for details)

Sealed with the Official Seal of the Department for Communities on 24th May 2024

(L.S.)

David Tarr
A senior officer of the Department for
Communities

The Department of Finance hereby consents to regulation 5 of the foregoing regulations
Sealed with the Official Seal of the Department of Finance on 24thMay 2024

(L.S.)

Barry Armstrong
A senior officer of the Department of Finance

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision in relation to the abolition of tax credits for certain claimants who have reached the qualifying age for state pension credit (“the qualifying age”). They provide for claimants who are entitled to a working tax credit to move to universal credit with transitional protection and for claimants who are entitled to child tax credit to move to state pension credit with transitional protection. They also make provision consequential on these changes.

Regulation 2 amends the Universal Credit (Transitional Provisions) Regulations (Northern Ireland) 2016.

Regulation 2(3) allows a migration notice to be issued with a deadline of less than 3 months where a previous notice has been cancelled. It also allows a migration notice issued in error to be treated as a tax credit closure notice.

Regulation 2(4) provides for transitional protection to cease after an initial period of 12 months in the case of single claimants or couples who have reached the qualifying age and whose earnings have fallen below a threshold for 3 consecutive months.

Regulation 2(5) inserts a new regulation 61A providing for the waiver of the upper age limit in universal credit in the case of a single person or couples who have reached the qualifying age, are entitled to working tax credit, and have been issued with a migration notice. The waiver ends (thereby ending entitlement to universal credit) if the person claims state pension credit or in any of the circumstances in which transitional protection would cease under regulation 57.

Regulation 2(5) also inserts a new regulation 61B which provides an exemption from the notional income rule (treating a person as having income they have not applied for) for persons who have deferred their state or non-state pension. It also inserts a new regulation 61C exempting persons over the qualifying age from the universal credit benefit cap.

Regulation 3 contains amendments to the State Pension Credit Regulations (Northern Ireland) 2003 which provide for transitional protection in state pension credit for persons issued with a tax credit closure notice.

Regulation 3(4) amends regulation 18 of those Regulations to provide a 52 week exemption from the notional income rule for persons who have deferred their state or non-state pension.

Regulation 3(5) inserts a new Schedule 2B which provides for a new transitional additional amount to be included in the guarantee element of a state pension credit award where a person entitled to child tax credit is issued with a tax credit closure notice and is either already entitled to state pension credit or claims before the final deadline. It provides for the calculation of the amount and the circumstances in which it reduces or ceases.

Regulation 4 makes provision in relation to the time for claiming state pension credit where a person is issued with a tax credit closure notice. Where the claim is made on or before the deadline day the state pension credit award starts on the day of the claim and the tax credit award ends on the day before. When a claim is made within 3 months of the deadline day the award may be backdated so it begins on that day.

Regulation 5 makes changes to the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006 so the applicable amount no longer includes a maximum of two amounts for any children or young persons for whom the claimant is responsible or the claimant’s partner is responsible and who are members of the same household.

Changes to legislation: There are currently no known outstanding effects for the The Social Security (State Pension Age Claimants: Closure of Tax Credits) (Amendment) Regulations (Northern Ireland) 2024. (See end of Document for details)

Regulation 6 amends the Social Security (Widow's Benefit and Retirement Pensions) Regulations (Northern Ireland) 1979 (the "1979 Regulations") and the Social Security (Deferral of Retirement Pensions) Regulations (Northern Ireland) 2005 (the "2005 Regulations").

If a person defers entitlement to a state pension, that person may become entitled to a higher rate of state pension or, if they reached state pension age before 6th April 2016, a lump sum payment ("deferral benefits"), which accrue over time while the benefit remains unclaimed, provided the person is not receiving certain Social Security benefits while deferring. These Regulations amend regulation 4 of the 1979 Regulations and regulation 3 of the 2005 Regulations to provide that a single person does not accrue any deferral benefits while that person is in receipt of universal credit. This brings the provisions concerning when deferral benefits may be accrued by a single person into line with those already applicable to couples.

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, are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.

Changes to legislation:

There are currently no known outstanding effects for the The Social Security (State Pension Age Claimants: Closure of Tax Credits) (Amendment) Regulations (Northern Ireland) 2024.