

[^{F1}SCHEDULE [^{F2}1]

Regulation 12A

MODIFICATION OF TAX CREDITS LEGISLATION (FINALISATION OF TAX CREDITS)

Textual Amendments

- F1** Sch. inserted (13.10.2014) by [The Universal Credit \(Transitional Provisions\) \(Amendment\) Regulations 2014 \(S.I. 2014/1626\)](#), reg. 1(2), 4(2)
- F2** Sch. renumbered as Sch. 1 (24.7.2019) by [The Universal Credit \(Managed Migration Pilot and Miscellaneous Amendments\) Regulations 2019 \(S.I. 2019/1152\)](#), regs. 1(2), 3(8)

Modifications to the Tax Credits Act 2002

1. Paragraphs 2 to 10 prescribe modifications to the application of the 2002 Act where regulation 12A of these Regulations applies.

2. In section 7 (income test)—

(a) in subsection (3), before “current year income” in each place where it occurs, insert “notional”;

^{F3}(b)

(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.”.

Textual Amendments

- F3** Sch. 1 para. 2(b) omitted (29.6.2023) by virtue of [The Social Security and Universal Credit \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/543\)](#), regs. 1(1), 6(5)(a)

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).

Status: Point in time view as at 14/02/2024.

Changes to legislation: The Universal Credit (Transitional Provisions) Regulations 2014 is up to date with all changes known to be in force on or before 30 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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”.
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”.
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”.
7. In section 21 (decisions subject to official error), for “18(1), (5), (6) or (9)” substitute “18(1) or (5)”.
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,”.
9. In section 30(1) (underpayments), before “tax year” in each place where it occurs, insert “part”.
10. In section 38 (appeals)—
 - (a) in subsection (1)(b), before “tax year” insert “part”;

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(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.”.

Textual Amendments

F3 Sch. 1 para. 2(b) omitted (29.6.2023) by virtue of The Social Security and Universal Credit (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/543), regs. 1(1), 6(5)(a)

Modifications to the Tax Credits (Definition and Calculation of Income) Regulations 2002

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

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;”.

13. In regulation 3 (calculation of income of claimant)—

(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), 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”.

14. In regulation 4 (employment income)—

(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”;

(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”.

15. In regulation 5 (pension income)—

(a) in paragraph (1), after ““pension income” means” insert “any of the following received in or relating to the part tax year”;

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- (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”.
- 16.** In regulation 6 (trading income)—
- (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”;
 - (c) 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.”.
- 17.** In regulation 7 (social security income)—
- (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”.
- 18.** In regulation 8 (student income), after “in relation to a student” insert “, any of the following which is received in the part tax year”.
- 19.** In regulation 10 (investment income)—
- (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”.
- 20.** In regulation 11(1) (property income)—
- (a) omit “annual”;
 - (b) after “taxable profits” insert “for the part tax year”.
- 21.** In regulation 12(1) (foreign income), before “year” insert “part tax”.
- 22.** In regulation 13 (notional income), after “means income” insert “received in the part tax year”.
- 23.** In regulation 18 (miscellaneous income), after “means income” insert “received in the part tax year”.

Status: Point in time view as at 14/02/2024.

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Modifications to the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002

24. Paragraphs 25 to 27 prescribe modifications to the application of the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002 where regulation 12A of these Regulations applies.

25. In regulation 2 (interpretation)—

^{F4}(a)

(b) in the definition of “the relevant income” insert “as modified by the Universal Credit (Transitional Provisions) Regulations 2014” at the end.

Textual Amendments
F4 Sch. 1 para. 25(a) omitted (29.6.2023) by virtue of The Social Security and Universal Credit (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/543), regs. 1(1), **6(5)(b)**

26. In regulation 7(3) (determination of rate of working tax credit)—

(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)”;

^{F5}(b)

Textual Amendments
F5 Sch. 1 para. 26(b) omitted (29.6.2023) by virtue of The Social Security and Universal Credit (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/543), regs. 1(1), **6(5)(c)**

27. In regulation 8(3) (determination of rate of child tax credit)—

(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)”;

^{F6}(b)

Textual Amendments
F6 Sch. 1 para. 27(b) omitted (29.6.2023) by virtue of The Social Security and Universal Credit (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/543), regs. 1(1), **6(5)(d)**

Textual Amendments
F4 Sch. 1 para. 25(a) omitted (29.6.2023) by virtue of The Social Security and Universal Credit (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/543), regs. 1(1), **6(5)(b)**
F5 Sch. 1 para. 26(b) omitted (29.6.2023) by virtue of The Social Security and Universal Credit (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/543), regs. 1(1), **6(5)(c)**
F6 Sch. 1 para. 27(b) omitted (29.6.2023) by virtue of The Social Security and Universal Credit (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/543), regs. 1(1), **6(5)(d)**

Status: Point in time view as at 14/02/2024.

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Modifications to the Tax Credits (Claims and Notifications) Regulations 2002

28. Paragraphs 29 to 34 prescribe modifications to the application of the Tax Credits (Claims and Notifications) Regulations 2002 where regulation 12A of these Regulations applies.

29. In regulation 4 (interpretation), omit paragraph (b).

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

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

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), after “prescribed by paragraph” omit “(2) or”;

(b) omit paragraph (2).

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)”.

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

(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.

Modification to the Tax Credits (Payment by the Commissioners) Regulations 2002

35. Paragraph 36 prescribes a modification to the application of the Tax Credits (Payment by the Commissioners) Regulations 2002 where regulation 12A of these Regulations applies.

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

Modification to the Tax Credits (Residence) Regulations 2003

37. Paragraph 38 prescribes a modification to the application of the Tax Credits (Residence) Regulations 2003 where regulation 12A of these Regulations applies.

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

[^{F7}SCHEDULE 2

Regulation 63

Claimants previously entitled to a severe disability premium

Textual Amendments

F7 Sch. 2 substituted (27.1.2021) by [The Universal Credit \(Transitional Provisions\) \(Claimants previously entitled to a severe disability premium\) Amendment Regulations 2021 \(S.I. 2021/4\)](#), regs. 1, 2 (with reg. 3)

1. This Schedule applies to an award of universal credit where the following conditions are met in respect of the claimant, or each of joint claimants.

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2. The first condition is that the award was not made as a consequence of the claimant becoming a member of a couple where the other member was already entitled to an award of universal credit.
3. The second condition is that the claimant—
 - (a) was entitled (or was a member of a couple the other member of which was entitled) to an award of income support, income-based jobseeker’s allowance or income-related employment and support allowance that included a severe disability premium within the month immediately preceding the first day of the award of universal credit; and
 - (b) continued to satisfy the conditions for eligibility for a severe disability premium up to and including the first day of that award.
4. Where this Schedule applies (subject to paragraphs 6 and 7), a transitional SDP element is to be included in the calculation of the award and the amount of that element is to be treated, for the purposes of section 8 of the Act, as if it were an additional amount to be included in the maximum amount under section 8(2) before the deduction of income under section 8(3).
5. The amount of the transitional SDP element in the first assessment period is—
 - (a) in the case of a single claimant—
 - (i) [^{F8}£132.12], if the LCWRA element is included in the award, or
 - (ii) [^{F9}£313.79], if the LCWRA element is not included in the award;
 - (b) in the case of joint claimants—
 - (i) [^{F10}£445.91], [^{F11}if the higher SDP rate is payable on the first day of the award and no person becomes a carer for either of them in the first assessment period],
 - (ii) [^{F8}£132.12], if paragraph (i) does not apply and the LCWRA element is included in the award in respect of either of them, or
 - (iii) [^{F9}£313.79] if paragraph (i) does not apply and the LCWRA element is not included in the award in respect of either of them.

Textual Amendments

- F8** Sum in Sch. 2 para. 5 substituted (10.4.2023) by [The Social Security Benefits Up-rating Regulations 2023 \(S.I. 2023/340\)](#), regs. 1(1), **7(1)(a)** (with reg. 7(2))
- F9** Sum in Sch. 2 para. 5 substituted (10.4.2023) by [The Social Security Benefits Up-rating Regulations 2023 \(S.I. 2023/340\)](#), regs. 1(1), **7(1)(b)** (with reg. 7(2))
- F10** Sum in Sch. 2 para. 5 substituted (10.4.2023) by [The Social Security Benefits Up-rating Regulations 2023 \(S.I. 2023/340\)](#), regs. 1(1), **7(1)(c)** (with reg. 7(2))
- F11** Words in Sch. 2 para. 5(b)(i) substituted (29.6.2023) by [The Social Security and Universal Credit \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/543\)](#), regs. 1(1), **6(6)(a)**

6. In respect of the second and each subsequent assessment period, regulation 55(2) (adjustment where other elements increase), regulation 56 (circumstances in which transitional protection ceases) and regulation 57 (application of transitional protection to a subsequent award) are to apply in relation to the transitional SDP element as if it were a transitional element in respect of which the amount calculated in accordance with paragraph 5 was the initial amount.

7. The award is not to include a transitional SDP element where the claim was a qualifying claim and the award is to include a transitional element.

8.—[^{F12}(1)] In this Schedule—

“LCWRA element” has the meaning in the Universal Credit Regulations;

Status: Point in time view as at 14/02/2024.

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“the higher SDP rate” is the rate specified in sub-paragraph (ii) of paragraph 11(2)(b) of Schedule 4 to the Employment and Support Allowance Regulations 2008 or, as the case may be, the corresponding rate of a severe disability premium in relation to income support or income-based jobseeker’s allowance.]

[^{F13}(2) In paragraph 5(b)(i), the reference to a person being a carer for another person is to the person being entitled to, and in receipt of, a carer’s allowance [^{F14}or carer support payment] or having an award of universal credit which includes the carer element in respect of caring for that other person.]

[^{F15}(3) In paragraph (2) “carer support payment” means carer’s assistance given in accordance with the Carer’s Assistance (Carer Support Payment) (Scotland) Regulations 2023.]

Textual Amendments

- F12** Sch. 2 para. 8(1): Sch. 2 para. 8 renumbered as Sch. 2 para. 8(1) (29.6.2023) by [The Social Security and Universal Credit \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/543\)](#), regs. 1(1), **6(6)(b)**
- F13** Sch. 2 para. 8(2) inserted (29.6.2023) by [The Social Security and Universal Credit \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/543\)](#), regs. 1(1), **6(6)(b)**
- F14** Words in Sch. 2 para. 8(2) inserted (19.11.2023) by [The Carer’s Assistance \(Carer Support Payment\) \(Scotland\) Regulations 2023 \(Consequential Amendments\) Order 2023 \(S.I. 2023/1218\)](#), arts. 1(2), **26(a)**
- F15** Sch. 2 para. 8(3) inserted (19.11.2023) by [The Carer’s Assistance \(Carer Support Payment\) \(Scotland\) Regulations 2023 \(Consequential Amendments\) Order 2023 \(S.I. 2023/1218\)](#), arts. 1(2), **26(b)**

[^{F16}9. For the purposes of paragraph 3(b) and 5(b)(i), paragraph 6(6) of Schedule 4 to the Employment and Support Allowance Regulations 2008 or, as the case may be, the corresponding provision in relation to income support or income-based jobseeker’s allowance, is to be disregarded.]

Textual Amendments

- F16** Sch. 2 para. 9 inserted (29.6.2023) by [The Social Security and Universal Credit \(Miscellaneous Amendments\) Regulations 2023 \(S.I. 2023/543\)](#), regs. 1(1), **6(6)(c)**

[^{F17}SCHEDULE 3

Regulation 63

Additional amounts for claimants previously entitled to an enhanced disability premium, a disability premium, a disabled child premium or a disabled child element in addition to a severe disability premium

Textual Amendments

- F17** Sch. 3 inserted (14.2.2024) by [The Universal Credit \(Transitional Provisions\) \(Amendment\) Regulations 2023 \(S.I. 2023/1238\)](#), regs. 1(1), **2(3)**

1. This Schedule applies to an award of universal credit where—
 - (a) in the first assessment period beginning on or after 14th February 2024 the award includes a transitional SDP element by virtue of Schedule 2 or a transitional SDP amount by virtue of that Schedule as saved by regulation 3 of the Universal Credit (Transitional Provisions) (Claimants previously entitled to a severe disability premium) Amendment Regulations

Status: Point in time view as at 14/02/2024.

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- 2021, or would have done had it not been eroded to nil by virtue of regulation 55 (the transitional element - initial amount and adjustment where other elements increase); and
- (b) at least one of the conditions in paragraph 4 is satisfied.
2. This Schedule does not apply where the claim was a qualifying claim and the award is to include a transitional element.
3. Where this Schedule applies, in the assessment period described in paragraph 1—
- (a) the transitional SDP element or, as the case may be, the transitional SDP amount, is to be increased by the additional amount specified in paragraph 5; and
- (b) if the transitional SDP element or, as the case may be, the transitional SDP amount, has been reduced to nil by virtue of regulation 55, the additional amount is to be treated as if it were the initial amount of a transitional element calculated under regulation 55(1).
4. The conditions referred to in paragraph 1(b) above are that—
- (a) within the month immediately preceding the first day of the award the claimant was entitled (or was a member of a couple the other member of which was entitled) to an award of income support, income-based jobseeker's allowance or income-related employment and support allowance that included an enhanced disability premium, and continued to satisfy the conditions for eligibility for the enhanced disability premium up to and including the first day of the award of universal credit;
- (b) within the month immediately preceding the first day of the award the claimant was entitled (or was a member of a couple the other member of which was entitled) to an award of income support or income-based jobseeker's allowance that included a disability premium and continued to satisfy the conditions for eligibility for a disability premium up to and including the first day of the award of universal credit; and/or
- (c) within the month immediately preceding the first day of the award the claimant was entitled to an award of income support or income-based jobseeker's allowance that included a disabled child premium, or an award of child tax credit that included the disabled child element at the rate for a child or qualifying young person who is disabled but not severely disabled, and continued to satisfy the conditions for eligibility for the disabled child premium or the disabled child element up to and including the first day of the universal credit award and is entitled in the assessment period described in paragraph 1 to the lower rate of the disabled child addition in universal credit.
5. The additional amount is—
- (a) in the case of a single claimant—
- (i) £84 for a claimant meeting the condition in paragraph 4(a);
- (ii) £172 for a claimant meeting the condition in paragraph 4(b); and
- (iii) £177 per disabled child or qualifying young person for a claimant meeting the condition in paragraph 4(c);
- (b) in the case of joint claimants—
- (i) £120 for claimants meeting the condition in paragraph 4(a);
- (ii) £246 for claimants meeting the condition in paragraph 4(b); and
- (iii) £177 per disabled child or qualifying young person for claimants meeting the condition in paragraph 4(c).
6. The Secretary of State may, having regard to the efficient administration of universal credit, decide the time and manner in which the payments of the additional amount are to be paid to claimants already in receipt of universal credit on the date this Schedule comes into force.

Status: Point in time view as at 14/02/2024.

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7. In this Schedule—

“disability premium” means the premium in relation to income-based jobseeker’s allowance under paragraph 13 of Part III of Schedule 1 to the Jobseeker’s Allowance Regulations 1996 or, as the case may be, the corresponding premium in relation to income support;

“disabled child element” has the meaning in section 9(2)(c) of the Tax Credits Act 2002;

“disabled child premium” means the premium in relation to income-based jobseeker’s allowance under paragraph 16 of Part III of Schedule 1 to the Jobseeker’s Allowance Regulations 1996, or, as the case may be, the corresponding premium in relation to income support;

“enhanced disability premium” means the premium in relation to income-related employment and support allowance under paragraph 7 of Part 2 of Schedule 4 to the Employment and Support Allowance Regulations 2008 or, as the case may be, the corresponding premium in relation to income support or income-based jobseeker’s allowance.]

Status:

Point in time view as at 14/02/2024.

Changes to legislation:

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