
STATUTORY RULES OF NORTHERN IRELAND

2024 No. 54

SOCIAL SECURITY

**The Social Security and Universal Credit (Migration
of Tax Credit Claimants and Miscellaneous
Amendments) Regulations (Northern Ireland) 2024**

Made - - - - 13th March 2024

Coming into operation in accordance with regulation 1

The Department for Communities⁽¹⁾ makes the following Regulations in exercise of the powers conferred by sections 5(1)(s), 165(1), (4) and (6) of the Social Security Administration (Northern Ireland) Act 1992⁽²⁾, sections 122(1)(a) and (d), 132(3) and (4)(b), and 171(1) and (3) of the **Social Security Contributions and Benefits (Northern Ireland) Act 1992**⁽³⁾, Articles 2(2), 14(1) and (4) (b) of the Jobseekers (Northern Ireland) Order 1995⁽⁴⁾, and now vested in it⁽⁵⁾, sections 17(1), (3) (b), and 24(1) of the Welfare Reform Act (Northern Ireland) 2007⁽⁶⁾, and Articles 5, 9(2) and (6), 13(3), 16(4), 17(1) and (3), 24(2)(d), (3) and (4), 25(1)(b), 30(a), 31(6)(a), 32(4)(a), and 48(2), and paragraphs 4(1)(b) and (c), 4(2), 4(3)(a) and 5(1) of Schedule 1 to, and paragraphs 1(1) and 7 of Schedule 6 to the Welfare Reform (Northern Ireland) Order 2015⁽⁷⁾.

The powers under the Welfare Reform (Northern Ireland) Order 2015 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⁽⁸⁾.

Citation and commencement

1.—(1) These Regulations may be cited as the Social Security and Universal Credit (Migration of Tax Credit Claimants and Miscellaneous Amendments) Regulations (Northern Ireland) 2024.

(2) These Regulations come into operation—

(a) on 6th April 2025 in relation to regulation 8(2);

(b) on 6th April 2024 in relation to regulations 8(3) and 8(4);

(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) 1992 c. 8

(3) 1992 c. 7

(4) 1995/2705 (N.I. 15)

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

(6) 2007 c. 2

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

(8) S.I. 2020/927

Changes to legislation: *The Social Security and Universal Credit (Migration of Tax Credit Claimants and Miscellaneous Amendments) Regulations (Northern Ireland) 2024 is up to date with all changes known to be in force on or before 26 May 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) View outstanding changes*

(c) on 3rd April 2024 in relation to all other regulations.

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

Commencement Information

I1 Reg. 1 in operation at 3.4.2024, see [reg. 1\(2\)\(c\)](#)

Amendment of the Income Support (General) Regulations

2. After regulation 66C of the Income Support (General) Regulations (Northern Ireland) 1987(10) (treatment of fee loans) insert —

“Treatment of loans for specific purposes

66D. A loan under the Education (Student Support) Regulations 2011(11) or regulations made under section 73 of the Education (Scotland) Act 1980(12) that is intended to meet the cost of books, equipment, travel or childcare is to be disregarded as income.”.

Commencement Information

I2 Reg. 2 in operation at 3.4.2024, see [reg. 1\(2\)\(c\)](#)

Amendment of the Jobseeker’s Allowance Regulations

3. After regulation 136B of the Jobseeker’s Allowance Regulations (Northern Ireland) 1996(13) (treatment of fee loans) insert—

“Treatment of loans for specific purposes

136C. A loan under the Education (Student Support) Regulations 2011 or regulations made under section 73 of the Education (Scotland) Act 1980 that is intended to meet the cost of books, equipment, travel or childcare is to be disregarded as income.”.

Commencement Information

I3 Reg. 3 in operation at 3.4.2024, see [reg. 1\(2\)\(c\)](#)

Amendment of the Housing Benefit Regulations

4. After regulation 62 of the Housing Benefit Regulations (Northern Ireland) 2006(14) (treatment of fee loans), insert—

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

(10) S.R. 1987 No. 459; regulation 66C was inserted by reg 2(4) of S.R. 2006 No. 301

(11) S.I. 2011/1986

(12) 1980 c. 44

(13) S.R. 1996 No. 198; regulation 136B was inserted by reg 4(4) of S.R. 2006 No. 301

(14) S.R. 2006 No. 405

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“Treatment of loans for specific purposes

62A. A loan under the Education (Student Support) Regulations 2011 or regulations made under section 73 of the Education (Scotland) Act 1980 that is intended to meet the cost of books, equipment, travel or childcare shall be disregarded as income.”.

Commencement Information

I4 Reg. 4 in operation at 3.4.2024, see [reg. 1\(2\)\(c\)](#)

Amendment of the Employment and Support Allowance Regulations

5. After regulation 139 of the Employment and Support Allowance Regulations (Northern Ireland) 2008(**15**), (treatment of fee loans), insert—

“Treatment of loans for specific purposes

139A A loan under the Education (Student Support) Regulations 2011 or regulations made under section 73 of the Education (Scotland) Act 1980 that is intended to meet the cost of books, equipment, travel or childcare is to be disregarded as income.”.

Commencement Information

I5 Reg. 5 in operation at 3.4.2024, see [reg. 1\(2\)\(c\)](#)

Amendment of the Social Security (Payments on Account of Benefit) Regulations

6.—(1) The Social Security (Payments on Account of Benefit) Regulations (Northern Ireland) 2016(**16**), are amended in accordance with paragraph (2).

(2) In regulation 5(1) (payment on account of benefit where there is no award of benefit)—

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

“(d) where the payment on account of benefit is to be on account of universal credit, A has been allocated a national insurance number.”.

Commencement Information

I6 Reg. 6 in operation at 3.4.2024, see [reg. 1\(2\)\(c\)](#)

Amendment of the Universal Credit Regulations

7.—(1) The Universal Credit Regulations (Northern Ireland) 2016(**17**) are amended as follows.

(2) In regulation 5(1) (responsibility for children looked after by an authority)—

- (a) at the end of sub-paragraph (b) omit “.” and insert “;”;

(15) [S.R. 2008 No. 280](#)
(16) [S.R. 2016 No. 223](#)
(17) [S.R. 2016 No. 216](#)

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(b) after sub-paragraph (b) insert—

“(c) any period during which the child or qualifying young person is placed for adoption under the Adoption (Northern Ireland) Order 1987⁽¹⁸⁾.”

(3) In regulation 68(7) (person treated as having a student income), in the definition of “student loan” omit “and includes, in Scotland, a young student’s bursary paid under regulation 4(1)(c) of the Students’ Allowances (Scotland) Regulations 2007”.

(4) In regulation 71 (calculation of student income – amount for an assessment period) at the end of “step 2” insert—

“But where the first day of the person’s current universal credit award is on a date later than the first day of the year of the course, or period of the course in question, each period of one month beginning on the same day as the assessment periods for, and preceding the commencement of, that award is to be treated as an assessment period when determining the number of assessment periods for which the person is to be treated as having student income.”.

Commencement Information

I7 Reg. 7 in operation at 3.4.2024, see [reg. 1\(2\)\(c\)](#)

Amendment of the Universal Credit (Transitional Provisions) Regulations

8.—(1) The Universal Credit (Transitional Provisions) Regulations (Northern Ireland) 2016⁽¹⁹⁾, are amended as follows.

(2) In regulation 4A (restrictions on claims for housing benefit, income support or a tax credit)—

- (a) in paragraph (1), for “(7)” substitute “(5)”;
- (b) omit paragraph (6);
- (c) omit paragraph (7);
- (d) in paragraph (8), omit the words after sub-paragraph (b).

(3) In regulation 11(1) (modification of tax credits legislation: finalisation of tax credits)—

- (a) in sub-paragraph (a), after “having been made” insert “, or a migration notice is issued and the notified person fails to make a claim on or before the deadline day”;
- (b) in sub-paragraph (b), after “treated as made” insert “or in which the deadline day falls”.

(4) In Schedule 1 (modification of tax credits legislation – finalisation of tax credits), in paragraph 16, for sub-paragraph (c) substitute—

“(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 paragraph 63 or paragraph 65 of Schedule 1 to the Finance Act 2022⁽²⁰⁾, whichever applies) ending with 5th April 2024.

(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 referred to in sub-paragraph (2);

⁽¹⁸⁾ 1987 No. 2203 (N.I. 22)

⁽¹⁹⁾ S.R. 2016 No. 226

⁽²⁰⁾ 2022 c. 3

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- (b) dividing that figure by the number of days in that 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.”.

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Commencement Information

- I8** Reg. 8(1) in operation at 3.4.2024, see [reg. 1\(2\)\(c\)](#)
- I9** Reg. 8(2) in operation at 6.4.2025, see [reg. 1\(2\)\(a\)](#)
- I10** Reg. 8(3)-(4) in operation at 6.4.2024, see [reg. 1\(2\)\(b\)](#)

Sealed with the Official Seal of the Department for Communities on 13th March 2024

(L.S.)

David Tarr
A senior officer of the Department for
Communities

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EXPLANATORY NOTE

(This is not part of the Regulations)

These Regulations make amendments and modifications to various social security regulations.

Regulations 2, 3, 4 and 5 make amendments to the Income Support (General) Regulations (Northern Ireland) 1987 ([S.R. 1987 No. 459](#)), the Jobseeker's Allowance Regulations (Northern Ireland) 1996 ([S.R. 1996 No. 198](#)), the Housing Benefit Regulations (Northern Ireland) 2006 ([S.R. 2006 No. 405](#)) and the Employment and Support Allowance Regulations (Northern Ireland) 2008 ([S.R. 2008 No. 280](#)) to ensure that any students residing in Northern Ireland who are in receipt of a loan for specific purposes issued under specified legislation do not have this loan taken into account as student income when calculating entitlement to benefits.

Regulation 6 makes amendments to regulation 5 of the Social Security (Payments on Account of Benefit) Regulations (Northern Ireland) 2016 ([S.R. 2016 No. 223](#)) ("the Payments on Account Regulations"), which contains provisions setting out the circumstances in which the Department may make a payment on account of benefit to a person, where their claim for benefit has been made but not yet determined, or where no claim is required but an award has not yet been made. The amendments add an additional requirement to the cumulative circumstances in which the Department may make a payment on account of benefit (also known as an "advance") where such a payment is on account of universal credit. The additional requirement is that the person has been allocated with a national insurance number.

Regulation 7 makes amendments to the Universal Credit Regulations (Northern Ireland) 2016 ([S.R. 2016 No. 216](#)). The amendment to regulation 2 clarifies the legislation by ensuring that children placed for adoption are not considered to be 'looked after by the authority' and are part of the claimants benefit unit so they can receive the universal credit child element for these children. The amendment to regulation 68 removes a young student's bursary payable in Scotland from the definition of a student loan. The amendment to regulation 71 enables student income to be averaged across a year, or a period of study if shorter, even in circumstances where the claimant was not entitled to universal credit for part of that year or period of study, when calculating the amount of student income that is to be attributed to a claimant for a particular assessment period.

Regulation 8 makes amendments to the Universal Credit (Transitional Provisions) Regulations (Northern Ireland) 2016 ([S.R. 2016 No. 226](#)) ('the 2016 Regulations'). Regulation 8(2) revokes paragraphs (6) and (7) of regulation 4A, which allow claimants to claim and renew tax credits, from 6th April 2025, and amends paragraph (1) and (8) accordingly. Regulation 8(3) amends regulation 11(1) to allow tax credit awards to be in year finalised where a claimant who has been invited to claim universal credit has not done so by their deadline date. Regulation 8(4) amends paragraph 16 of Schedule 1 following reform of the "basis period" for tax purposes in relation to trades, professions and vocations as part of the Finance Act 2022 ([c.3](#)).

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.

A full impact assessment has not been produced for this instrument as no, or no significant impact on the private, voluntary or public sector is foreseen.

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Changes and effects yet to be applied to :

- reg. 8(2) coming into force by [S.R. 2024/54 reg. 1\(2\)\(a\)](#)