
STATUTORY RULES OF NORTHERN IRELAND

2016 No. 216

The Universal Credit Regulations (Northern Ireland) 2016

PART 6

CALCULATION OF CAPITAL AND INCOME

CHAPTER 2

EARNED INCOME

Unused losses

58.—(1) For the purpose of regulation 57(2), a person has an unused loss if—

- (a) in calculating the person's self-employed earnings for any of the previous 11 assessment periods, the amount resulting from steps 1 to 3 in regulation 57(2) was a negative amount (a "loss"), and
- (b) the loss has not been extinguished in a subsequent assessment period.

(2) For the purposes of paragraph (1)(b) a loss is extinguished if no amount of that loss remains after it has been deducted at step 5 in regulation 57(2).

(3) Where a person was entitled to a previous award of universal credit and the last day of entitlement in respect of that award fell within the 6 months preceding the first day of entitlement in respect of the new award, the Department may, for the purposes of this regulation (provided the person provides such information as it requires), treat the assessment periods under the previous award and any months between that award and the current award as assessment periods under the current award.