
STATUTORY RULES OF NORTHERN IRELAND

2016 No. 226

**The Universal Credit (Transitional Provisions)
Regulations (Northern Ireland) 2016**

PART 2

CHAPTER 1

ENTITLEMENT TO OTHER BENEFITS

Modification of tax credits legislation: finalisation of tax credits

11.—(1) This regulation applies where—

- (a) a claim for universal credit is made, or is treated as having been made;
- (b) the claimant is, or was at any time during the tax year in which the claim is made or treated as made, entitled to a tax credit; and
- (c) the Department is satisfied that the claimant meets the basic conditions specified in Article 9(1)(a) to (d) of the Order (other than any of those conditions which the claimant is not required to meet by virtue of regulations under Article 9(2) of the Order).

(2) Subject to paragraph (3), where this regulation applies, the amount of the tax credit to which the person is entitled is to be calculated in accordance with the Tax Credits Act 2002 and regulations made under that Act, as modified by the Schedule to these Regulations (“the modified legislation”).

(3) Where, in the opinion of the Commissioners for Her Majesty’s Revenue and Customs, it is not reasonably practicable to apply the modified legislation in relation to any case or category of cases, the Tax Credits Act 2002 and regulations made under that Act are to apply without modification in that case or category of cases.

Commencement Information

11 Reg. 11 in operation at 5.5.2016, see [reg. 1](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Universal Credit (Transitional Provisions) Regulations (Northern Ireland) 2016. 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 :

- reg. 11(1)(a) word inserted by [S.R. 2022/194 reg. 5\(5\)\(a\)](#)
- reg. 11(1)(a) words inserted by [S.R. 2024/54 reg. 8\(3\)\(a\)](#)
- reg. 11(1)(b) words inserted by [S.R. 2024/54 reg. 8\(3\)\(b\)](#)
- reg. 11(1)(c) and word omitted by [S.R. 2022/194 reg. 5\(5\)\(b\)](#)
- reg. 11(2) words substituted by [S.R. 2019/152 reg. 2\(7\)](#)

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

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

- Pt. 2 Ch. A1 inserted by [S.R. 2017/116 reg. 12\(2\)](#)
- Pt. 3 inserted by [S.R. 2017/79 reg. 3\(3\)](#)
- Pt. 4 added by [S.R. 2019/152 reg. 2\(8\)](#)
- Sch. 1 Sch. renumbered as Sch. 1 by [S.R. 2019/152 reg. 2\(9\)](#)
- Sch. 1 para. 2(b) omitted by [S.R. 2023/93 reg. 4\(6\)\(a\)](#)
- Sch. 1 para. 25(a) omitted by [S.R. 2023/93 reg. 4\(6\)\(b\)](#)
- Sch. 1 para. 26(b) omitted by [S.R. 2023/93 reg. 4\(6\)\(c\)](#)
- Sch. 1 para. 27(b) omitted by [S.R. 2023/93 reg. 4\(6\)\(d\)](#)
- Sch. 1 para. 16(c) substituted by [S.R. 2024/54 reg. 8\(4\)](#)
- Sch. 2 para. 8(1) Sch. 2 para. 8 renumbered as Sch.2 para. 8(1) by [S.R. 2023/93 reg. 4\(7\)\(b\)](#)
- Sch. 2 inserted by [S.R. 2019/152 reg. 2\(10\)](#)
- Sch. 2 para. 8(2) inserted by [S.R. 2023/93 reg. 4\(7\)\(b\)](#)
- Sch. 2 para. 9 inserted by [S.R. 2023/93 reg. 4\(7\)\(c\)](#)
- Sch. 2 para. 8(3) inserted by [S.I. 2023/1218 art. 52\(b\)](#)
- Sch. 2 substituted by [S.R. 2021/2 reg. 2](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/145 reg. 7\(1\)\(a\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/145 reg. 7\(1\)\(b\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/145 reg. 7\(1\)\(c\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/151 reg. 7\(1\)\(a\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/151 reg. 7\(1\)\(b\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/151 reg. 7\(1\)\(c\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/45 reg. 7\(1\)\(a\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/45 reg. 7\(1\)\(b\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2023/45 reg. 7\(1\)\(c\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2024/71 reg. 6\(1\)\(a\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2024/71 reg. 6\(1\)\(b\)](#)
- Sch. 2 para. 5 sum substituted by [S.R. 2024/71 reg. 6\(1\)\(c\)](#)
- Sch. 2 para. 8(2) words inserted by [S.I. 2023/1218 art. 52\(a\)](#)
- Sch. 2 para. 5(b)(i) words substituted by [S.R. 2023/93 reg. 4\(7\)\(a\)](#)
- Sch. 3 inserted by [S.R. 2024/5 reg. 2\(3\)](#)
- reg. 2(3)(4) inserted by [S.R. 2019/152 reg. 2\(2\)\(b\)](#)
- reg. 2(4) words omitted by [S.R. 2022/194 Sch. para. 1\(2\)](#)
- reg. 2A revoked by [S.R. 2022/194 reg. 2](#)
- reg. 2B inserted by [S.R. 2019/2 reg. 2\(3\)](#)
- reg. 2B revoked by [S.R. 2019/152 reg. 6](#)
- reg. 2B(1) reg. 2B renumbered as reg. 2B(1) by [S.R. 2019/152 reg. 2\(3\)](#)

- reg. 2B(2) added by S.R. 2019/152 reg. 2(3)
- reg. 3(2)(a)(ab) substituted for reg. 3(2)(a) by S.R. 2019/152 reg. 3(2)
- reg. 3(2)(b)(iv)(c) and word added by S.R. 2020/119 reg. 6(3)(d)
- reg. 3(2)(ab) words substituted by S.R. 2022/194 Sch. para. 1(3)
- reg. 3A inserted by S.R. 2018/92 reg. 9(4)
- reg. 3A word omitted by S.R. 2018/187 reg. 4(2)
- reg. 4(8A) inserted by S.R. 2020/119 reg. 6(4)
- reg. 4A inserted by S.R. 2022/194 reg. 4
- reg. 4A(1) word substituted by S.R. 2024/54 reg. 8(2)(a)
- reg. 4A(6) omitted by S.R. 2024/54 reg. 8(2)(b)
- reg. 4A(7) omitted by S.R. 2024/54 reg. 8(2)(c)
- reg. 4A(8)(b) words omitted by S.R. 2024/54 reg. 8(2)(d)
- reg. 5(5)(c) and word added by S.R. 2020/119 reg. 6(5)(b)
- reg. 6(2A) inserted by S.R. 2018/92 reg. 9(6)(b)
- reg. 6(2A) words inserted by S.R. 2019/152 reg. 3(3)(b)
- reg. 6(2A) words omitted by S.R. 2019/152 reg. 3(3)(b)
- reg. 6(2B) inserted by S.R. 2022/194 reg. 5(3)(c)
- reg. 6A inserted by S.R. 2018/92 reg. 9(7)
- reg. 6A words inserted by S.R. 2019/152 reg. 2(5)(a)
- reg. 6A words substituted by S.R. 2022/194 Sch. para. 1(4)
- reg. 6A(a) word omitted by S.R. 2019/152 reg. 2(5)(c)
- reg. 6A(a) words inserted by S.R. 2019/152 reg. 2(5)(b)
- reg. 6A(a) words substituted by S.R. 2022/194 Sch. para. 1(4)
- reg. 6A(b) words inserted by S.R. 2019/152 reg. 2(5)(b)
- reg. 6A(b) words substituted by S.R. 2022/194 Sch. para. 1(4)
- reg. 6A(c) and word inserted by S.R. 2019/152 reg. 2(5)(d)
- reg. 6B inserted by S.R. 2019/152 reg. 3(4)
- reg. 6B words substituted by S.R. 2022/194 Sch. para. 1(5)
- reg. 8A inserted by S.R. 2018/187 reg. 4(3)
- reg. 8A(1) words inserted by S.R. 2019/195 reg. 9(2)(a)(i)
- reg. 8A(1)(d) words inserted by S.R. 2019/195 reg. 9(2)(a)(ii)
- reg. 8A(3) added by S.R. 2019/195 reg. 9(2)(b)
- reg. 8B inserted by S.R. 2019/195 reg. 9(3)
- reg. 8C inserted by S.R. 2020/108 reg. 9
- reg. 9(2)(ca) inserted by S.R. 2018/92 reg. 9(8)(a)(ii)
- reg. 19(2)(c) and words substituted for words in reg. 19(2)(b) by S.R. 2021/303 reg. 3(a)
- reg. 19(4)(c) and words substituted for words in reg. 19(4)(b) by S.R. 2021/303 reg. 3(b)(ii)
- reg. 19(10) added by S.R. 2017/146 reg. 3(2)(h)
- reg. 33(4)-(8) added by S.R. 2017/116 reg. 12(6)(c)
- reg. 40 omitted by S.R. 2019/3 reg. 3(2)
- reg. 41 omitted by S.R. 2019/3 reg. 3(3)
- reg. 45(5)(a) word inserted by S.R. 2022/194 Sch. para. 1(7)(a)
- reg. 45(5)(b) omitted by S.R. 2022/194 Sch. para. 1(7)(b)
- reg. 45(7) revoked by S.R. 2022/194 reg. 6
- reg. 47(1)(a) words inserted by S.R. 2019/152 reg. 3(5)(a)
- reg. 47(1)(a) words inserted by S.R. 2022/194 reg. 7
- reg. 47(1)(b) words inserted by S.R. 2023/93 reg. 4(4)
- reg. 47(1)(b) words substituted by S.R. 2019/152 reg. 3(5)(b)
- reg. 47(5) omitted by S.R. 2022/194 Sch. para. 1(8)
- reg. 48 revoked by S.R. 2022/194 reg. 8(1)
- reg. 48(2)(a) words inserted by S.R. 2019/152 reg. 3(6)(a)
- reg. 48(2)(b) words substituted by S.R. 2019/152 reg. 3(6)(b)
- reg. 51(2) words substituted by S.R. 2022/194 reg. 8(2)
- reg. 54(7) words inserted by S.R. 2022/194 reg. 9(2)
- reg. 54(10) words substituted by S.R. 2023/93 reg. 4(5)
- reg. 54(11)(a) words inserted by S.R. 2022/194 reg. 9(2)(a)

- reg. 56(4) words inserted by S.R. 2022/194 reg. 10(2)
- reg. 56(5)(6) inserted by S.R. 2022/194 reg. 10(3)
- reg. 57(3) substituted by S.R. 2023/3 reg. 3
- reg. 59 words omitted by S.R. 2022/194 Sch. para. 1(9)
- reg. 60 revoked by S.R. 2019/152 reg. 5(2)
- reg. 61(1) reg. 61 renumbered as reg. 61(1) by S.R. 2022/194 reg. 11
- reg. 61(2) inserted by S.R. 2022/194 reg. 11
- reg. 64 words substituted by S.R. 2024/5 reg. 2(2)
- reg. 65 revoked by S.R. 2022/194 reg. 12