
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

Ongoing awards of tax credits

- 9.—(1) For the purposes of regulations 5(7) and 6(4)—
- (a) a person is to be treated as being entitled to working tax credit with effect from the start of the current tax year even though a decision has not been made under section 14 of the Tax Credits Act 2002 in respect of a claim for that tax credit for that tax year, if the person was entitled to working tax credit for the previous tax year and any of the cases specified in paragraph (2) applies; and
 - (b) a person is to be treated as being entitled to child tax credit with effect from the start of the current tax year even though a decision has not been made under section 14 of the Tax Credits Act 2002 in respect of a claim for that tax credit for that tax year, if the person was entitled to child tax credit for the previous tax year and any of the cases specified in paragraph (2) applies.
- (2) The cases are—
- (a) a final notice has not been given to a person under section 17 of the Tax Credits Act 2002 in respect of the previous tax year;
 - (b) a final notice has been given, which includes provision by virtue of subsection (2) or (4) of section 17, or a combination of those subsections and subsection (6) of the Tax Credits Act 2002 and—
 - (i) the date specified in the notice for the purposes of section 17(2) and (4) of the Tax Credits Act 2002 or, where different dates are specified, the later of them, has not yet passed and no claim for a tax credit for the current tax year has been made, or treated as made, or
 - (ii) a claim for a tax credit has been made, or treated as made, on or before the date mentioned in sub-paragraph (i), but no decision has been made in relation to that claim under section 14(1) of the Tax Credits Act 2002;
 - (c) a final notice has been given, no claim for a tax credit for the current year has been made or treated as made, and no decision has been made under section 18(1) of the Tax Credits Act 2002 in respect of entitlement to a tax credit for the previous year; or
 - (d) a final notice has been given and—

- (i) the person did not make a declaration in response to provision included in that notice by virtue of section 17(2)(a), (4)(a) or (6)(a) of the Tax Credits Act 2002, or any combination of those provisions, by the date specified in the notice,
- (ii) the person was given due notice that payments of tax credit under section 24(4) of the Tax Credits Act 2002 had ceased due to his or her failure to make the declaration, and
- (iii) the person's claim for universal credit is made during the period of 30 days starting with the date on the notice referred to in sub-paragraph (ii) or, where the person is a new claimant partner, notification of formation of a couple with a person entitled to universal credit is given to the Department during that period.