
STATUTORY RULES OF NORTHERN IRELAND

2021 No. 302

**The Universal Credit (Work Allowance and Taper)
(Amendment) Regulations (Northern Ireland) 2021**

Decrease in the universal credit taper

2.—(1) In regulation 23(1)(b)(i) and (ii) of the Universal Credit Regulations (deduction of income and work allowance) for “63%” substitute “55%”(1)

(2) In regulation 54(6) of those Regulations(2) (surplus earnings) for the formula expressing the nil UC threshold substitute—

“(M – U) / 55 x 100 + WA”.

Commencement Information

II Reg. 2 in operation at 24.11.2021, see [reg. 1\(1\)](#)

(1) [S.R.2017 No.147](#) substituted “63%” for “65%”
(2) Regulation 54 was substituted by [S.R. 2018 No. 92](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Universal Credit (Work Allowance and Taper) (Amendment) Regulations (Northern Ireland) 2021. 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 the whole Rule associated Parts and Chapters:

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

- reg. 23 Table sum substituted by [S.R. 2022/231 art. 32\(1\)\(a\)](#)
- reg. 23 Table sum substituted by [S.R. 2022/231 art. 32\(1\)\(b\)](#)
- reg. 38 Table sum substituted by [S.R. 2022/231 art. 32\(2\)Sch. 13](#)