
STATUTORY INSTRUMENTS

2024 No. 341

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

Amendment of the Universal Credit (Transitional Provisions) Regulations 2014

8.—(1) The Universal Credit (Transitional Provisions) Regulations 2014⁽¹⁾ are amended as follows.

- (2) In regulation 6A (restriction 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 12A(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 (modifications to the Tax Credits (Definition and Calculation of Income) Regulations 2002⁽²⁾), 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⁽³⁾, 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 paragraph (2);
- (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.”.

(1) [S.I. 2014/1230](#); regulation 6A was inserted by [S.I. 2022/752](#), regulation 12A was inserted by [S.I. 2014/1626](#) and amended by [S.I. 2022/752](#), Schedule 1 was inserted by [S.I. 2014/1626](#) and amended by [S.I. 2019/1152](#).
(2) [S.I. 2002/2006](#); regulation 6 was substituted by [S.I. 2020/941](#) and amended by [S.I. 2023/179](#).
(3) 2022 c. 3.