
STATUTORY RULES OF NORTHERN IRELAND

2016 No. 236

**The Universal Credit (Consequential,
Supplementary, Incidental and Miscellaneous
Provisions) Regulations (Northern Ireland) 2016**

PART 2

AMENDMENTS OF ENABLING LEGISLATION

Amendment of the Income Tax (Earnings and Pensions) Act

12.—(1) The Income Tax (Earnings and Pensions) Act 2003⁽¹⁾ is amended in accordance with paragraphs (2) and (3).

(2) In section 318D(2) (childcare: power to vary exempt amount and qualifying conditions) after “or section 12 of the Welfare Reform Act 2012” insert “or Article 17 of the Welfare Reform (Northern Ireland) Order 2015”.

(3) In section 675(2) (interpretation)⁽²⁾—

(a) omit the definitions of “contribution-based jobseeker’s allowance” and “income-based jobseeker’s allowance”;

(b) in the appropriate places insert—

““contribution-based jobseeker’s allowance” means a jobseeker’s allowance entitlement to which is based on the claimant satisfying conditions which include those set out in Article 4 of the JS(NI)O 1995;”;

““income-based jobseeker’s allowance” means a jobseeker’s allowance entitlement to which is based on the claimant satisfying conditions which include those set out in Article 5 of the JS(NI)O 1995 or a joint-claim jobseeker’s allowance (which means a jobseeker’s allowance entitlement to which arises by virtue of Article 3(2B) of the JS(NI)O 1995);”.

Commencement Information

II Reg. 12 comes into operation in accordance with [reg. 1\(1\)](#)

(1) [2003 c.1](#); section 318D was inserted by paragraph 1 of Schedule 13 to the Finance Act [2004 \(c. 12\)](#) and amended by paragraph 6 of Schedule 8 to the Finance Act [2011 \(c. 11\)](#) and regulation 16 of [S.I. 2013/630](#)

(2) Section 675 was amended by regulation 167 of [S.I. 2005/3229](#)

Changes to legislation:

There are currently no known outstanding effects for the The Universal Credit (Consequential, Supplementary, Incidental and Miscellaneous Provisions) Regulations (Northern Ireland) 2016, Section 12.