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STATUTORY RULES OF NORTHERN IRELAND

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**2017 No. 147**

**The Universal Credit (Reduction of the Earnings Taper Rate) (Amendment) Regulations (Northern Ireland) 2017**

**Changes to calculation of deductions in respect of earned income**

2.—(1) The Universal Credit Regulations (Northern Ireland) 2016 are amended in accordance with paragraphs (2) and (3).

(2) In regulation 23(1)(b)(i) and (ii) (deduction of income and work allowance) for “65%” substitute “63%” in both places it occurs.

(3) In regulation 54(6) (surplus earnings) in the formula in the definition of “the nil UC threshold”<sup>(1)</sup> for “65” substitute “63”.

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(1) The formula in the definition of “the nil UC threshold” was substituted by regulation 8(5) of [S.R. 2017 No. 116](#)