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STATUTORY RULES OF NORTHERN IRELAND

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**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”.

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(1) [S.R.2017 No.147](#) substituted “63%” for “65%”

(2) Regulation 54 was substituted by [S.R. 2018 No. 92](#)