
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 Value Added Tax Act

5.—(1) The Value Added Tax Act 1994(1) is amended in accordance with paragraphs (2) and (3).

(2) In Note 6 to Group 3 in Part 2 of Schedule 7A (charge at reduced rate; meaning of qualifying person for the purposes of Group 3), in paragraph (2)(i), after “Welfare Reform Act 2012” insert “or Part 2 of the Welfare Reform (Northern Ireland) Order 2015”.

(3) In Note (1D) to Group 15 in Part 2 of Schedule 8 (zero-rating) in paragraph (g) after “Welfare Reform Act 2012” insert “or Part 2 of the Welfare Reform (Northern Ireland) Order 2015”.

Commencement Information

II Reg. 5 comes into operation in accordance with [reg. 1\(1\)](#)

(1) 1994 c.23; Schedule 7A was inserted by Schedule 31 to the Finance Act 2001 (c. 9). Group 3 and the Notes to that Group were amended by paragraph 48 of Schedule 3 to the Tax Credits Act 2002 (c.21), Article 3 of S.I. 2002/1100, Article 2 of S.I. 2013/601 and regulation 9 of S.I. 2013/630. Note (1D) of Schedule 8 was inserted by Article 8 of S.I. 2000/805, substituted by paragraph 49 of Schedule 3 to the Tax Credits Act 2002 and amended by regulation 9 of S.I. 2013/630

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 5.