

**From: The DALO**

Ms Emer Boyle  
Communities Committee Clerk  
Room 430  
Parliament Buildings  
Ballymiscaw  
Stormont  
Belfast  
BT4 3XX

Dear Emer,

**THE SOCIAL SECURITY (REMOVAL OF TWO CHILD LIMIT) (CONSEQUENTIAL AMENDMENTS) REGULATIONS (NORTHERN IRELAND) 2026**

The Department for Communities proposes to make a Statutory Rule (SR) under powers conferred by the Social Security Contributions and Benefits (Northern Ireland) Act 1992, the Jobseeker's (Northern Ireland) Order 1995 and the Welfare Reform (Northern Ireland) Order 2015. The SR is subject to the negative resolution procedure before the Assembly.

**Purpose of the Statutory Rule**

These parity social security Regulations consist of consequential and technical amendments required due to the abolition of the two-child limit, which has been legislated for via the Universal Credit (Removal of Two Child Limit) Act 2026, and was the subject of Committee scrutiny as part of the legislative consent process. These Regulations therefore need to come into operation at the same time as the Act and the equivalent GB Statutory Instrument (SI) comes into force, on 6 April 2026. The Regulations mainly remove references to the limit or revoke provisions that supported or enforced it.

## Detail

The consequential amendments will:

- **remove the two child limit provisions in Housing Benefit regulations to ensure alignment of provision between Universal Credit and working age Housing Benefit:**

These Regulations amend Regulations 20 and 21 of the Housing Benefit Regulations (Northern Ireland) 2006 which set out how the “applicable amount” is calculated, including personal allowances for children. The amendment removes the rule limiting support to the first two children and ensures all children are included when calculating Housing Benefit for working-age claimants. This will align Housing Benefit rules with Universal Credit, where the limit has been removed.

- **revoke saving provision that protected families from the two-child limit if they were already responsible for three or more children when the restriction was introduced in Housing Benefit in 2017:**

Regulation 8 of the Social Security (Restrictions on Amounts for Children and Qualifying Young Persons) Amendment Regulations (Northern Ireland) 2017 is omitted. It provided transitional protection for claimants who already had more than two children when the two-child limit was introduced into Housing Benefit in 2017, and prevented the restriction from applying to them until certain conditions changed. This Regulation is therefore omitted as this transitional protection is redundant once the two-child limit is abolished.

- **remove the two-child limit from Income Support and Jobseeker’s Allowance:**

Regulations 4 and 5 of the Social Security (Restrictions on Amounts for Children and Qualifying Young Persons) Amendment Regulations (Northern Ireland) 2017 are omitted. They introduced the two-child limit into the Income Support (General) Regulations (Northern Ireland) 1987 and Jobseeker’s Allowance Regulations (Northern Ireland) 1996 to restrict additional child related payments in Income Support and Jobseeker’s Allowance to the first two children for those born on or after 6 April 2017. These provisions are no longer needed once the two-child policy is abolished.

- **revoke transitional provisions that carried over exceptions from legacy benefits into Universal Credit and rules around the need for claimants to provide evidence to receive an exception to the two-child limit in Universal Credit:** The Universal Credit (Removal of Two Child Limit) Act 2026 removes the limit from Universal Credit itself and revokes Schedule 12 of the Universal Credit Regulations (Northern Ireland) 2016 (the part containing exceptions to the two-child policy e.g., multiple birth, adoption, non-consensual conception). Transitional and exception-related regulations relying on Schedule 12 must be removed because the underlying Schedule no longer exists due to the abolition of the two-child restriction. Therefore Regulations 42 and 43 of the Universal Credit (Transitional Provisions) Regulations (Northern Ireland) 2016 are omitted.

### **Previous engagement with the Committee**

The overarching reform was previously the subject of Committee scrutiny as part of the legislative consent process for provision in the Universal Credit (Removal of Two Child Limit) Bill to extend to Northern Ireland.

### **Financial Implications**

The removal of the two-child limit in Housing Benefit will mean all children/young people in the household will be included in the calculation of the Housing Benefit award. A preliminary assessment indicates this change will likely have a minimal impact due to the small numbers that remain on Housing Benefit and will mainly benefit certain households in temporary/supported accommodation or owner occupiers claiming Housing Benefit for rates only. There will be a consequential impact on Treasury funded annually managed expenditure which is estimated at £45,000 per annum for Northern Ireland for the period 2026/27 to 2030/31 (based on the DWP estimate for GB). Any impact on Departmental Expenditure Limit costs is estimated to be minimal.

### **Consultation**

There is no requirement to consult on the proposed SR.

### **Compliance with Section 24 of the Northern Ireland Act 1998**

The Department is content that the SR complies with section 24 of the Northern Ireland Act 1998 (Convention rights, etc.) and is compatible with Article 2(1) of the Windsor Framework.

### **Consideration by the Executive**

The SR is not required to be considered by the Executive.

### **Equality Impact**

In accordance with its duty under section 75 of the Northern Ireland Act 1998, the Department has conducted a screening exercise on these legislative proposals and has concluded that they do not have any significant implications for equality of opportunity or good relations. In light of this, the Department considers that an Equality Impact Assessment is not necessary.

### **Regulatory Impact**

The proposed SR does not require a Regulatory Impact Assessment as it does not impose a cost on business, charities or voluntary bodies.

### **Rural Needs Impact**

A Rural Needs Impact Screening has been undertaken for this SR, and the Department is satisfied that it will not have an undue impact on rural communities. No negative impacts have been identified, and no mitigation measures are necessary.

### **Data Protection Impact**

A Data Protection Impact Assessment has been undertaken for this SR, and the Department is satisfied that there are no causes for concern with regards to the protection of the Department's or the public's data. No mitigation measures are necessary.

### **Child Rights Impact**

A Child Rights Impact Assessment has not been deemed necessary for this SR as it is simply technical and consequential on the wider policy of abolishing the two-child limit.

### **Position in Great Britain**

The corresponding GB SI is the Social Security (Removal of Two Child Limit) (Consequential Amendments) Regulations 2026 which is due to be made and laid imminently following Royal Assent for the Universal Credit (Removal of Two Child Limit) Bill which was received on 18 March. The Bill is now known as the Universal Credit (Removal of Two Child Limit) Act 2026. The GB SI will come into force on 6 April 2026 aligned with the coming into force of the Act.

In line with section 87 of the Northern Ireland Act 1998, the SR should be made as soon as possible after the GB SI has been made. The 21-day convention between laying date and commencement date will be broken in GB. As we cannot make and lay parity legislation in advance of the corresponding GB instrument being made and laid, the 21-day rule will also be broken here.

### **Proposed timing of consideration of the SL1**

This SL1 covers a parity SR. Although social security is a devolved matter, in general Northern Ireland's social security policy and legislation operate in line with corresponding provision in place under DWP in GB. In effect there is a single social security system across the UK.

As these proposals are directly consequential on provision in the Universal Credit (Removal of Two Child Limit) Act 2026 it was not possible to progress them for Committee consideration until the Bill had received Royal Assent.

Due to the compressed timeframe to bring forward these parity Regulations it is not possible to fully comply with the new procedures –to provide the Committee with the full four-week period for consideration.

To maintain parity and bring the changes into operation from 6 April 2026, clearance by the Committee is required as soon as possible.

In light of these circumstances the Minister has made the following statement:

***“I am satisfied that ensuring the orderly making of this parity social security legislation in line with DWP timeframes gives rise to exceptional circumstances which require deviation from the normal processes and timeframes set out in the Guidance for Departments on Delegated Legislation (SL1 Pre-Introductory Stage) (November 2025).*”**

***I would be grateful if the Committee would agree to approve the SL1 in the requested shortened timeframe in light of these exceptional circumstances. It is my intention to make the SR to align as closely as possible with the DWP operational date for their corresponding SI”.***

**Proposed operational date**

It is proposed that the SR will come into operation on 6 April 2026. Copies of the draft SR and EM are attached for your information.

You will wish to bring this matter to the attention of the Communities Committee.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Laura Coffey', with a long horizontal flourish extending to the right.

**Laura Coffey**

Departmental Assembly Liaison Officer

Private Office