

**Social Security Advisory Committee**  
**Minutes of the meeting held on 6 November 2024**

Chair: Dr Stephen Brien

Members: Les Allamby  
Bruce Calderwood  
Rachel Chiu  
Carl Emmerson  
Daphne Hall  
Professor Stephen Hardy  
Philip Jones  
Jacob Meagher  
Dr Suzy Walton

## **1. Private Session**

*[RESERVED ITEM]*

## **2. The Social Security (Miscellaneous Amendments) Regulations 2024**

2.1 The Chair welcomed the following officials to the meeting: Graeme Connor (Deputy Director, Universal Credit Policy), Hannah Birtwistle-Gordon (Grade 6, Universal Credit Policy), Blanche Potter (Grade 7, Universal Credit Policy), James Calverley (Grade 7, Universal Credit Policy), Hannah Clark (SEO, Universal Credit Policy), Rebecca Wignall (SEO, Universal Credit Policy), Helen Gadd (SEO, Pension Credit Policy), Bridget Hornibrook (DWP Legal Services), Andrew Chapman (DWP Legal Services), Michelle Mathieson (HMRC).

2.2 The Chair noted that the Committee had approved the majority of the measures in the miscellaneous package prior to this discussion. This left two measures that would be scrutinised in this session<sup>1</sup>: namely amendments to Regulations 21 and 44.<sup>2</sup>

2.3 Introducing the item, Graeme Connor talked through tax credits closing and the progress being made, while providing a high-level overview of the package impact and the purpose of the two regulations being discussed.

*Regulation 21: Prevent mixed-aged couples migrating from Employment and Support Allowance (ESA) to Universal Credit (UC) having to serve the relevant period.*

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<sup>1</sup> Table detailing all measures provided as annex B to minutes.

<sup>2</sup> [The Universal Credit \(Transitional Provisions\) Regulations 2014](#) as amended by Regulation 6 of the Social Security (Miscellaneous Amendments) Regulations 2024.

2.4 Introducing the amendments to Regulation 21, Hannah Birtwistle-Gordon explained that when someone who is currently in receipt of ESA reaches pension age, their ESA entitlement will end. If they were single, or a state pension age couple, they would normally move on to claim Pension Credit (PC); however, if they are part of a mixed age couple (MAC) they would need to make a claim to UC. For customers with Limited Capability for Work-Related Activity (LCWRA), should their ESA claim end prior to them claiming UC, this would result in a break of claim, resulting in the need to serve the relevant period of three months before their LCWRA could be applied to their UC award.

This proposed measure will allow for a MAC to make a claim for UC within one month of their ESA ending without the need to serve the relevant period.

2.5 Committee members raised the following main questions in discussion:

**(a) Why has the Department allowed for only a month, when it may take a month for someone to realise their ESA has ended or receive advice to claim UC. Did the Department consider whether this could be extended?**

One month is used in many of the Department's policies, such as those relevant to the Severe Disability Premium and backdating of UC. When ESA entitlement ends, it is usually a strong trigger for customers to engage with the Department, so would do so quite rapidly. It serves its purpose, and the Department is conscious that the intention is to cover the specific change of circumstances of reaching pension age, not breaks relating to other changes of circumstance.

**(b) If claimants were moving to PC, they would have three months to move. This measure is likely to affect those that are in potentially vulnerable situations. Some may miss out by a just a matter of days. Has this been considered by the Department?**

Yes, it has. There is a deliverability challenge and PC is more complex, which is the reason for the additional time. There is a balance of meeting these specific circumstances while preventing an open-ended break of claim. This logic would be weakened if it extended to three months, and there is a judgement to be made in how long to leave things once there is awareness that the ESA claim has ended. There are different lengths that can be tested but, on the whole, we think one month is most appropriate for this area. Although there is an appreciation of the rules within other benefits, these are measures relating to UC and the Department is looking to replicate *PR v Secretary of State for Work and Pensions (UC) [2023] UKUT 290 (AAC)*, which involved a break of nine days between the ESA entitlement ending and a claim being made for UC. To allow for a longer period of time could open up the possibility of legal challenges.

**(c) Can the Department explain more about the deliverability issues?**

Operational colleagues will need to identify customers that meet the criteria for this change to be implemented. It will be important that customers with any other changes that may have driven the natural migration other than turning state pension age are not subject to the grace period.

Having a one-month period limits the risk of other changes occurring within that gap. A longer period will potentially create complexity in determining that the change in circumstances that led to the natural migration are those we are legislating for.

The Department accepts there is an argument that those in receipt of ESA may have less changes, but this measure minimises this risk further. However, the Department will consider the risks of a three-month gap and come back to the Committee outside of the meeting.<sup>3</sup>

**(d) Where challenging deadlines are set, consideration needs to be given to First-Tier Tribunals and their thinking around deadlines which are longer elsewhere, and whether people missing these deadlines and being disadvantaged could lead to an increase in appeals.**

The Department recognises the need for consistency where possible. In addition to the reasons outlined above for a one-month period, there is a wider risk relating to the one-month backdating for UC. In addition, the ESA cohort is being managed migrated which means that the numbers who benefit from this measure are shrinking continually. There is benefit in people moving to UC sooner rather than later to ensure that people are not missing out.

**(e) There appears to be a trade-off, and it would be helpful if the Department could highlight the issues around why one month was decided upon, and why other options have been discounted. It would also be useful to recognise the disparity between working age couples who have an unlimited time to move between ESA and UC, while MAC have only a month.**

The Department committed to do this and come back to the Committee outside of the meeting.<sup>4</sup>

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<sup>3</sup> The Department has provided a response outside of the meeting and this document is provided as annex C to the minutes.

<sup>4</sup> As above

*Regulation 44 and Article 3A<sup>5</sup> – allow tax credits customers subject to managed migration to have a migration notice (or tax credit closure notice) deadline of less than three months if issued after 6 January.*

2.6 Hannah Birtwistle-Gordon explained the measure relating to Regulation 44 and Article 3A, which allows migration notices to be issued with a deadline date of less than three months in specific circumstances. She noted that good progress was being made with regards to managed migration of those on tax credits; however, there are specific circumstances where it could be possible for customers to have their tax credits reinstated after 6 January 2025, such as those currently going through the mandatory reconsideration or appeals process. This is an important date as it is the final date that a migration notice can currently be sent to tax credit recipients for the three-month deadline to be before tax credits closes. In order for the Department to send a migration notice, the person would need to be in receipt of tax credits or another legacy benefit, which would not be the case in the circumstances addressed by the amendment, and from the 6 April 2025 as tax credits will have ended. This would mean that there is no tax credits award on which to notify an individual or base a transitional element on because this is calculated based on the legacy award prior to the date on which the UC claim is made.

2.7 Hannah also noted that to safeguard eligibility to transitional protection the only option was to reduce the migration notice period because the alternatives would be to either issue no notice or issue the current notices without being able to honour the three-month period. These shorter deadlines will only be used for those migrating from tax credits and should only impact a small number of people. The change will benefit customers who otherwise would not have been able to be considered for Transitional Protection including the 12-month capital disregard. (It was noted that despite reference to UC, the same issue and proposed resolution also apply to pension-age tax credit customers migrating to Pension Credit).

2.8 The Department continues to work with HM Revenue and Customs (HMRC) to reduce the number of mandatory reconsiderations and appeals; however, technically, because someone could request one of these today, the number does not remain static.

2.9 Committee members raised the following main questions in discussion:

**(f) Has this situation arisen due to the end of tax credits looming? If the Department had given itself a few more months, would this need to have been considered?**

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<sup>5</sup> [The Welfare Reform Act 2012 \(Commencement No. 32 and Savings and Transitional Provisions\) Order 2019](#)

This situation would always have arisen; however, it could have been thought about sooner. With tax credits always being open for the financial year 2024/25 there would always be a risk of mandatory reconsiderations or appeals, unless the migration was completed 12 months prior. Tax credits closure could potentially have been deferred for an extra year but the ability to change that has passed.

HMRC have gone through their backstock of cases and prioritised those that are out of payment and have not made a claim for another legacy benefit or UC. They are also triaging current mandatory reconsideration receipts to identify and prioritise cases in scope to be worked on as they flow on to the mandatory reconsideration journey.

No matter when tax credits ended, there would probably be the same issues because recipients have 13 months from the issue date in which to dispute a decision and can then go on to appeal the outcome of the mandatory reconsideration. For those individuals who are successful in their mandatory reconsideration or appeal after tax credits have closed, they would be ineligible for transitional protection because their UC claim would not have been included in the managed migration exercise.

- (g) The papers provided to the Committee suggest that if tax credits are reinstated between the 7 March to 6 April or after 6 April, no transitional protection would be awarded? This could leave people feeling aggrieved if a tribunal decides that someone should have received tax credits when they have not, and they also lose out on transitional protection due to receiving that decision too late.**

For those people who have a successful outcome and are reinstated between 7 March and 6 April, a migration notice could be sent and transitional protection assessed. However, the Department cannot commit to the rule that a migration notice will be issued at such a late stage. An assessment will need to be done nearer the time on the number of cases that need to migrate at this point in time, as well as the feasibility and the needs of the customer. It is expected that there will only be one or two successful appeal outcomes in the next part of the financial year.

For those who have a successful outcome after tax credits close on 5 April, there would be no grounds to issue a migration notice. A customer can only be notified if they have a legacy benefit entitlement, and transitional protection is assessed based on legacy entitlement on the day prior to a UC claim being made. For successful outcomes after 5 April, there wouldn't be a legacy benefit entitlement at this point and therefore a transitional protection calculation cannot be done, and they cannot be migrated.

These regulations are being used to fix the problem for customers reinstated up until the 5 April and, although there is an awareness that decisions to terminate tax credits awards may be overturned after this date, there is no current solution.

- (h) What will happen in circumstances where someone may have an award of tax credits and after a successful appeal they should receive a higher rate of tax credits, will there be a recalculation? If that can be done for people on the system, why can it not be done for those people who are not on the system?**

For claimants who have already managed moved to UC when their mandatory reconsideration or appeal is successful, the Department will recalculate their transitional element. For the type of situation highlighted, the individual would have been notified to Move to UC as a tax credit customer and when the appeal was successful, DWP would recalculate the transitional element based on the higher legacy entitlement.

- (i) Is there any distinction between those who had tax credits, then get them withdrawn and restored again compared to those who were informed that they were not entitled but later become entitled following a successful mandatory reconsideration or appeal**

No, the key is whether they have moved to UC via managed migration, for example through other legacy benefits or tax credits.

These cases will only involve those that do not receive any other legacy benefit and have been deemed as not entitled to tax credits, otherwise they would be migrated through those legacy benefits.

- (j) Are there conversations taking place with HMRC to know how many appeals there are, and the number of people involved?**

Yes, DWP and HMRC are working closely on this. HMRC identified around 300 potential cases in its mandatory reconsideration backlog where the tax credits award has been terminated and no claim to UC had been made. These have been cleared as a priority since September, and only three have yet to be resolved. HMRC receives around 100-150 mandatory reconsiderations requests each week. These are being prioritised and worked through, but they are not huge numbers, and only a very small proportion of these may lead to reinstatement of tax credits.

This measure may also capture customers who have a change of circumstance that brings their tax credit award back into payment. Customers who have had their tax credits award terminated or are eligible for less than

£26 over the financial year, resulting in no tax credits payment, are known as 'nil award' cases. HMRC estimate around 300 'nil award' cases per month would have a change of circumstance that brings their award into payment and could therefore benefit from this measure. Where they inform HMRC of the change to their income within one month of it occurring it would be backdated to the date of change, meaning they would benefit from this measure. If they do not inform HMRC until after April 2025 when a final entitlement decision is made, they will miss the opportunity to be included in the migration exercise and potential eligibility to transitional protection.

**(k) Would it be possible to issue a migration notice to someone who has lodged a request for a mandatory reconsideration or going through the appeal process?**

No, a live tax credit or other legacy benefit award is required for the Department to be able to issue a migration notice.

**(l) What if they were successful with their mandatory reconsideration or appeal?**

HMRC would pay arrears up to the end of tax credits on the 5 April, but we would not be able to manage migrate them over to UC if the decision is after tax credits has closed.

**(m) If the migration notice was sent now, would transitional protection apply if the outcome were successful? Could transitional protection not be ensured if a UC claim is made prior to the 6 April?**

The Department could not issue a migration notice to someone without a live tax credit or other legacy benefit award. If a migration notice is sent and they make a claim for UC, they may be eligible for UC but will not have a tax credits award so no transitional protection can be applied.

In addition, they may not have an underlying entitlement to UC, so the claim could not be kept in payment, for example they may have capital in excess of £16k.

The date they put in their appeal could not be deemed as the date of their entitlement either. In order to change this for those who are successful after 6 April, it would require wholesale legislation changes.

Similar discussions have taken place within the Department, and it is aware of the need for further work in this area; however, these regulations are not aimed at this group of people, the proposals are aimed at those who come back into payment before the 6 April.

The Department would make arrangements to have a more detailed discussion with the Committee, at a later date, on those that are reinstated after 6 April.

- (n) **As with our earlier discussion on Regulation 21, is there a risk of a disadvantaged group (i.e. both those through mandatory reconsideration decisions/appeals and those who move to UC without transitional protection) of people being forced to move to UC? There appears to be no explanation for such disadvantaged groups, so what will happen to the hard cases that do not get resolved by the 6 April? Will this result in appeals or further future amendments to regulations to resolve these disadvantaged groups?**

It is recognised that this is a hard group and there is no easy legislative or deliverable fix. A team cannot be set aside to scan for these cases indefinitely. The Department is considering further changes.

The issue is acknowledged and understood, and the Department is looking to minimise the risk and explore what support can be put in place on a case-by-case basis.

For the hard cases, some may be applicable for wider support because they claimed UC following a decision on 'legacy entitlement' that was later reversed.

The Department agreed to take the issue of the hard cases away and consider how it would be managed on a case-by-case basis, without the need for a major regulation change.

- (o) **It is understandable that it is difficult to give transitional protection if a tax credits award does not exist; however, one benefit of managed migration is a 12-month disregard of capital. Could the disregard be considered even if transitional protection could not?**

Thought has been given to this, but it would need consideration as to how it could be done. There is no precedent for applying transitional protection to individuals who have moved to UC out of the managed migration process. It would be based on the UC claim, rather than the legacy claim. The Department agreed to take this away and consider further; however, it does not believe this to be possible.

- (p) **Changes to procedure rules indicate that Alternative Dispute Resolution should be used as a first step when trying to resolve legal issues. Given**



**that the hard cases would involve a small cohort, would this be considered over people having to face the stress of a tribunal?**

It is a good point.

The Department agreed to take it away and consider along with the other elements relating to the post 6 April cases.

**(q) For those who have their tax credits reinstated between 7 March and 6 April there does not appear to be any downside in issuing a migration notice so people have to act on it.**

The Department agrees this is likely to be the case for most customers but wants to be confident in its approach before committing.

The Department will be looking to get as many migration notices out as possible before the 6 March and will consider the details for the cases being reinstated between 7 March – 5 April. There is a hope that the numbers of new mandatory reconsiderations and appeals will come down considerably.

**(r) Would there be additional communications to accompany this approach?**

The Department is looking at what may be feasible and proportionate particularly in the event that someone gets their tax credits reinstated very close to the closure date, so there are a number of considerations. The Department agreed to discuss potential solutions as they arise.

2.10 The Chair thanked officials for attending and answering the Committee's questions. Following a private discussion, the Committee agreed that the regulations would not be taken on formal reference. He asked the Committee Secretary to confirm that decision to the Department, confirming those issues on which SSAC has indicated it would like further information or engagement.<sup>6</sup>

### **3-5. Private Sessions**

*[RESERVED ITEMS]*

### **6. Date of next meeting**

6.1 The next meeting is scheduled to take place on 4 December 2024 at Caxton House.

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<sup>6</sup> The Department provided further details outside of the meeting regarding the outcome of mandatory reconsiderations or appeals of tax credits and the impacts on UC and PC. These tables are provided as annex D to the minutes.



**Attendees**

Item 2: Graeme Connor (Deputy Director, Universal Credit Policy)  
Hannah Birtwistle-Gordon (Grade 6, Universal Credit Policy)  
Blanche Potter (Grade 7, Universal Credit Policy)  
James Calverley (Grade 7, Universal Credit Policy)  
Hannah Clark (SEO, Universal Credit Policy)  
Rebecca Wignall (SEO, Universal Credit Policy)  
Helen Gadd (SEO, Pensioner Benefits Policy)  
Bridget Hornibrook (DWP Legal Services)  
Andrew Chapman (DWP Legal Services)  
Michelle Mathieson (HMRC)

Secretariat: Denise Whitehead (Committee Secretary)  
Dale Cullum (Secretariat)  
Kenneth Ashworth (Secretariat)  
Kyle Robertson (Secretariat)

## Annex B

Regulations Amended:	Measure to:	
<b>Amendments to the Universal Credit (Transitional Provisions) Regulations 2014</b>		
Regulation 6A <b>and</b> Regulation 11 <b>and</b> Article 3 of the Welfare Reform Act 2012 (Commencement No. 32 and Savings and Transitional Provisions) Order 2019	The combined effect of these amendments is to strengthen measures to ensure that there are no claims for tax credits after the end of the 24/25 financial year.	Clarification – strengthens policy intent
Regulation 8A	Remove unintended references to Regulation 46A	Tidy
Regulation 21	Prevent mixed-aged couples migrating from ESA to UC from having to serve the relevant period again before being entitled to LCWRA.	Change – allowing break in claim
Regulation 44 <b>and</b> Article 3A of the Welfare Reform Act 2012 (Commencement No. 32 and Savings and Transitional Provisions) Order 2019	Allow TC customers subject to managed migration to have a migration notice deadline of less than 3 months if issued after 6 Jan.	Change – allowing shorter notice period
Regulation 50	Ensure that couples migrating to UC are not eligible for the Transitional Element where one partner is ineligible on UC.	Clarification – strengthens policy intent
Regulation 55	Disapply erosion of transitional protection for customers moving between housing funding by LA and UC.	Change – disapply erosion after specified accommodation
Regulations 60 & 60B	Align the terminology referring to transitional protection with that used in other regulations.	Tidy
<b>Amendments to other statutory instruments</b>		
The State Pension Credit Regulations 2002, Schedule IIA	Mirror the wording of UC Reg 4A(1)(c) relating to how children placed for adoption are treated.	Tidy
The Universal Credit Regulations 2013, Schedule 4 (Paragraph 12) <b>and</b>  The Housing Benefit Regulations 2006 (SI 2006/213) Regulation 2 (interpretation) <b>and</b>  The Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (SI 2006/214) Regulation 2 (interpretation)	Update reference to AA and now include the Scottish equivalent Pension Age Disability Payment (PADP), <sup>77</sup> where a couple are unable to share a bedroom for both sets of HB regs and UC housing cost element. Plus, a correction to the pension age HB regs in the AA provision.  And  To correct an error in UC housing provision for entitlement to an additional bedroom in relation to children where either DLA or Scottish CDP is in payment.	Approved in May 2024, all further questions via correspondence  AA – clarification of relevant rate and inclusion of PADP  Housing provision – correcting a drafting error

<sup>77</sup> The amendment relating to the Scottish Pension Age Disability Payment was presented to the Committee for statutory scrutiny subsequent to this meeting.

**The Social Security (Miscellaneous Amendments) Regulations 2024**

**Information provided by the Department for Work and Pensions after the Committee meeting**

**Regulation 21 – ESA & MACs**

**Question: Why has the Department allowed for only a month break in claim. Has it considered three-months?**

Other than implementation challenges, there are two main reasons why the Department has decided a one-month period is appropriate in these circumstances:

- A one-month period is consistent with similar circumstances elsewhere in UC such as the Severe Disability Premium Transitional Element (SDP TE) where a break of one month is permitted between the end of the legacy benefit award (which can include ESA IR) and the UC claim provided the person continues to meet the conditions for SDP.
- One month is also consistent with our approach to backdating which is limited to one month. Allowing for a 3-month gap between the end of the ESA IR award and the start of the UC claim would give limited benefit to customers who could only have their UC award start date backdated 1 month rather than 3.

In practice, ESA customers approaching SPA have much longer than one month to make their claim to UC, with the one month proposed acting as more of a grace period if they do not make their claim before they reach SPA. Customers can make a claim to UC at any time and are proactively contacted by the Department to make them aware of the upcoming closure of their ESA claims:

- One month prior to ESA customers reaching SPA, agents attempt to call the customer three times over a 48-hour period and use SMS messages to advise the customer to expect the call.
- If contact is made, agents explain the requirement to claim UC and signpost the customer to apply for UC.
- If no contact is made, agents issue a letter advising the customer to claim Universal Credit.
- Seven days prior to reaching SPA, agents check again to see if a UC claim has been made. If a UC claim has not been made, agents again made attempts to call the customer.

We analysed whether to allow a longer break in claim but identified that this risked further changes of circumstances, such as changes in household composition, changes of address, or increasing working hours, which might have otherwise ended the ESA IR claim and render the circumstances of the claims materially different.

**Universal Credit (UC) customers i.e. Working age and pension age at the point of successful Mandatory Reconsideration (MR)/appeal outcome**

	<b>MR/appeal successful in December 2024 (BAU processes)</b>	<b>MR/appeal successful in February 2025 (proposed change applies)</b>	<b>MR/appeal successful 7<sup>th</sup> March – 5<sup>th</sup> April 2025 (last month of tax credits)</b>	<b>MR/appeal successful 6<sup>th</sup> April 2025 onwards (tax credits has closed)</b>
<b>On UC (natural migration) at the time of successful MR/appeal</b>	HMRC will pay arrears up until the date they claimed UC or earlier if their Tax Credits (TC) entitlement would have ended for some other reason. Transitional Protection (TP) does not apply to this group, so UC entitlement does not need to be recalculated.			
<b>On UC (manage migrated) including those who, when successful, have received a MN and go on to claim within their MN deadline period</b>	HMRC will pay arrears up until the date they claimed UC or earlier if their TC entitlement would have ended for some other reason. These individuals moved to UC on a managed basis so DWP will revisit the Transitional Element (TE) calculation if the successful MR/appeal outcome means a higher legacy entitlement should be taken into account.			
<b>Not on UC (working age including Mixed Age Couples)</b>	HMRC will pay arrears and reinstate TC payment. When reinstated, the customer becomes a notified person and will be issued a Migration Notice (MN) by 6 <sup>th</sup> January 2025 with a 3-month deadline making them eligible for TP and the	HMRC will pay arrears and reinstate TC payment.  Under current legislation, DWP can either issue a MN with a 3-month deadline that goes beyond 6 <sup>th</sup> April 2025, or not issue a MN.  Under proposed legislation, customers will be issued a MN	HMRC will pay arrears and reinstate TC payment.  Under current legislation, DWP can either issue a MN with a 3-month deadline that goes beyond 6 <sup>th</sup> April 2025, or not issue a MN.  Under proposed legislation, customers will be assessed on	HMRC will pay arrears up until 5 <sup>th</sup> April 2025, or up to a date prior to 5 <sup>th</sup> April 2025 if their TC entitlement ended earlier.  As TCs will have closed, there is no legacy entitlement that would allow DWP to issue a MN. Customers will instead be notified that TCs has closed and will be encouraged to apply for UC should they still wish to receive financial

	one-month grace period.	with a deadline of 6 <sup>th</sup> April 2025 making them eligible for TP and the one-month grace period.	a case-by-case basis. There will be a date beyond which there is insufficient time to issue a MN. In these cases, the customer can make a new UC claim but will not be eligible for TP.	support. They will not be eligible for TP in this scenario.
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**Pension Credit (PC) and pension age customers at the point of successful MR/appeal outcome**

	<b>MR/appeal successful in December 2024</b>	<b>MR/appeal successful in February 2025</b>	<b>MR/appeal successful 7<sup>th</sup> March 2025 – 5<sup>th</sup> April 2025</b>	<b>MR/appeal successful 6<sup>th</sup> April 2025 onwards</b>
<b>On PC (not manage migrated)</b>	<p>HMRC will pay arrears and reinstate TC payment.</p> <p>Working Tax Credit (WTC) reinstated:</p> <ul style="list-style-type: none"> <li>• PC award reassessed to take WTC into account.</li> <li>• Customer remains entitled to PC: TC closure notice issued as existing PC customer. Current legislation allows a closure notice for existing customers to have a deadline date of less than 3 months. PC award reassessed when TC award ends to remove WTC deduction.</li> <li>• WTC ends PC entitlement: customer becomes a notified person and is issued with a MN as for customers not on UC (see table above).</li> </ul> <p>Child Tax Credit reinstated:</p> <ul style="list-style-type: none"> <li>• Customer will remain on PC and be issued with a TC closure notice as an existing PC customer. PC award reassessed when TC award ends to include transitional protection if applicable.</li> </ul>			<p>HMRC will pay arrears up to 5<sup>th</sup> April 2025 or prior to this date if TC entitlement ended earlier.</p> <p>As TCs will have closed, there is no TC entitlement that would allow DWP to issue a TC closure notice. Customers will not be eligible for TP in this scenario.</p>



<p><b>On PC (managed migrated)</b></p>	<p>HMRC will pay arrears and reinstate TC payment.</p> <p>DWP will revisit the TP calculation if the successful MR/appeal outcome means a higher TC entitlement should be taken into account.</p>	<p>HMRC will pay arrears as above. DWP will revisit the TP calculation if a higher TC entitlement should be taken into account.</p>
<p><b>Not on PC</b></p>	<p>As for customers not on UC (see table above), replacing reference to MN with Tax Credit Closure Notice (TCCN) where successful MR/appeal relates to Child Tax Credit, and replacing reference to UC with PC where MR/appeal is successful 6<sup>th</sup> April 2025 onwards.</p>	

