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**SECRETARY OF STATE DETERMINATION UNDER REGULATION 5 OF  
THE UNIVERSAL CREDIT (SURPLUSES AND SELF-EMPLOYED  
LOSSES) (DIGITAL SERVICE) AMENDMENT REGULATIONS 2015**

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The Secretary of State for Work and Pensions considers it necessary, in order to safeguard the efficient administration of universal credit, to extend the temporary de minimis period in accordance with regulation 5(2) of the Universal Credit (Surpluses and Self-Employed Losses) (Digital Service) Amendment Regulations 2015<sup>1</sup>.

The “temporary de minimis period” is the period during which “the relevant threshold” for the purposes of calculating surplus earnings under Regulation 54A of the Universal Credit Regulations 2013<sup>2</sup> is £2,500 rather than £300.

Therefore, in exercise of the power conferred by paragraph (2) of Regulation 5 of the Universal Credit (Surpluses and Self-Employed Losses) (Digital Service) Amendment Regulations 2015, the Secretary of State determines that the temporary de minimis period is extended and will end on 31 March 2027.

The Rt Hon, Sir Stephen Timms, Minister for Social  
Security and Disability  
Department for Work and Pensions



20 January 2026