



# Social Security Contributions and Benefits (Northern Ireland) Act 1992

## 1992 CHAPTER 7

### PART VII

#### INCOME-RELATED BENEFITS

##### *General*

#### **132 Income and capital.**

- (1) Where a person claiming an income-related benefit is a member of a family, the income and capital of any member of that family shall, except in prescribed circumstances, be treated as the income and capital of that person.
- (2) Regulations may provide that capital not exceeding the amount prescribed under section 130(1) above but exceeding a prescribed lower amount shall be treated, to a prescribed extent, as if it were income of a prescribed amount.
- (3) Income and capital shall be calculated or estimated in such manner as may be prescribed.
- (4) Circumstances may be prescribed in which—
  - (a) a person is treated as possessing capital or income which he does not possess;
  - (b) capital or income which a person does possess is to be disregarded;
  - (c) income is to be treated as capital;
  - (d) capital is to be treated as income.

#### **Modifications etc. (not altering text)**

- C1** S. 132: certain functions transferred (5.10.1999) by 1999 c. 10, ss. 2(1)(a), 20(2), [Sch. 2 para. 3\(g\)](#)
- C2** S. 132(1) applied (with modifications) (1.4.2007) by [The Rate Relief \(General\) Regulations \(Northern Ireland\) 2007 \(S.R. 2007/204\)](#), regs. 1(1), [18](#)

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*Status: Point in time view as at 01/04/2014.*

**Changes to legislation:** *Social Security Contributions and Benefits (Northern Ireland) Act 1992, Section 132 is up to date with all changes known to be in force on or before 16 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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**C3** S. 132(1) applied (with modifications) (1.4.2007) by [The Rate Relief \(Qualifying Age\) Regulations \(Northern Ireland\) 2007 \(S.R. 2007/203\)](#), regs. 1(1), **18**

**Status:**

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