
STATUTORY INSTRUMENTS

1987 No. 1967

The Income Support (General) Regulations 1987

PART V

INCOME AND CAPITAL

CHAPTER I

general

Calculation of income and capital of members of claimant's family and of a polygamous marriage

23.—(1) [^{F1}Subject to paragraphs (2) and (4) and to regulation 44 (modifications in respect of children and young persons), the income and capital of a claimant's partner and] the income of a child or young person which by virtue of section 22(5) of the Act is to be treated as income and capital of the claimant, shall be calculated in accordance with the following provisions of this Part in like manner as for the claimant; and any reference to the "claimant" shall, except where the context otherwise requires, be construed, for the purposes of this Part, as if it were a reference to his partner or that child or young person.

(2) Regulations 36(2) and 38(2), so far as they relate to paragraphs 1 to 10 of Schedule 8 (earnings to be disregarded) and regulation 41(1) (capital treated as income) shall not apply to a child or young person.

(3) [^{F2}Subject to paragraph (5)] where a claimant or the partner of a claimant is married polygamously to two or more members of his household—

- (a) the claimant shall be treated as possessing capital and income belonging to each such member and the income of any child or young person who is one of that member's family; and
- (b) the income and capital of that member or, as the case may be, the income of that child or young person shall be calculated in accordance with the following provisions of this Part in like manner as for the claimant or, as the case may be, as for any child or young person who is a member of his family.

[^{F3}(4) Where at least one member of a couple is aged less than 18 and the applicable amount of the couple falls to be determined under [^{F4}paragraphs 1(3)(b), (c), (f) or (g)] of Schedule 2 (applicable amounts), the income of the claimant's partner shall not be treated as the income of the claimant to the extent that—

- (a) in the case of a couple where both members are aged less than 18, the amount specified in paragraph 1(3)(a) of that Schedule exceeds the amount specified in [^{F5}paragraph 1(3)(c)] of that Schedule; and
- (b) in the case of a couple where only one member is aged less than 18, the amount specified in paragraph 1(3)(d) of that Schedule exceeds the amount which applies in that case which is specified in [^{F6}paragraph 1(3)(f) or (g)] of that Schedule.]

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[^{F3}(5) Where a member of a polygamous marriage is a partner aged less than 18 and the amount which applies in respect of him under regulation 18(2) (polygamous marriages) is nil, the claimant shall not be treated as possessing the income of that partner to the extent that an amount in respect of him would have been included in the applicable amount if he had fallen within the circumstances set out in regulation 18(2)(a) or (b).]

Textual Amendments

- F1** Words in reg. 23(1) substituted (12.9.1988) by [The Income Support \(General\) Amendment No. 3 Regulations 1988 \(S.I. 1988/1228\)](#), regs. 1(1)(b), **6(1)(a)**
- F2** Words in reg. 23(3) inserted (12.9.1988) by [The Income Support \(General\) Amendment No. 3 Regulations 1988 \(S.I. 1988/1228\)](#), regs. 1(1)(b), **6(1)(b)**
- F3** Reg. 23(4)(5) inserted (12.9.1988) by [The Income Support \(General\) Amendment No. 3 Regulations 1988 \(S.I. 1988/1228\)](#), regs. 1(1)(b), **6(1)(c)**
- F4** Words in reg. 23(4) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income Support \(General\) \(Jobseeker’s Allowance Consequential Amendments\) Regulations 1996 \(S.I. 1996/206\)](#), **regs. 1(1), 14(2)**
- F5** Words in reg. 23(4)(a) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income Support \(General\) \(Jobseeker’s Allowance Consequential Amendments\) Regulations 1996 \(S.I. 1996/206\)](#), regs. 1(1), **14(3)**
- F6** Words in reg. 23(4)(b) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income Support \(General\) \(Jobseeker’s Allowance Consequential Amendments\) Regulations 1996 \(S.I. 1996/206\)](#), regs. 1(1), **14(4)**

Commencement Information

- I1** Reg. 23 in force at 11.4.1988, see [reg. 1](#)

[^{F7}**Income of participants in the self-employment route of the Employment Option of the New Deal**

23A. Chapters II, III, IV, V, VII and VIIA of this Part and regulations 62 to 66A, 68 and 69 shall not apply to any income which is to be calculated in accordance with Chapter IVA of this Part (participants in the self-employment route of the Employment Option of the New Deal).]

Textual Amendments

- F7** [Reg. 23A](#) inserted (1.6.1998) by [The Social Security \(Miscellaneous Amendments\) \(No. 4\) Regulations 1998 \(S.I. 1998/1174\)](#), regs. 1(1), **6(2)**

Treatment of charitable or voluntary payments

^{F8}**24.**

Textual Amendments

- F8** Reg. 24 omitted (12.12.1988) by virtue of [The Income Support \(General\) Amendment No. 5 Regulations 1988 \(S.I. 1988/2022\)](#), regs. 1(1)(a), **5**

Commencement Information

- I2** Reg. 24 in force at 11.4.1988, see [reg. 1](#)

Liable relative payments

25. Regulations 29 to 44, 46 to 52 and Chapter VIII of this Part shall not apply to any payment which is to be calculated in accordance with Chapter VII thereof (liable relatives).

Commencement Information

I3 Reg. 25 in force at 11.4.1988, see [reg. 1](#)

[^{F9}Child support

25A. Regulations 29, 31, 32, 40 and 42 and Chapter VII of this Part shall not apply to any payment which is to be calculated in accordance with Chapter VIIA of this Part (child support).]

Textual Amendments

F9 [Reg. 25A](#) inserted (19.4.1993) by [The Social Security \(Miscellaneous Provisions\) Amendment Regulations 1993 \(S.I. 1993/846\)](#), [regs. 1\(1\), 2](#) (with [reg. 1\(2\)](#))

Calculation of income and capital of students

26. The provisions of Chapters II to VI of this Part (income and capital) shall have effect in relation to students and their partners subject to the modifications set out in Chapter VIII thereof (students).

Commencement Information

I4 Reg. 26 in force at 11.4.1988, see [reg. 1](#)

[^{F10}Rounding of fractions

27. Where any calculation under this Part results in a fraction of a penny that fraction shall, if it would be to the claimant's advantage, be treated as a penny, otherwise it shall be disregarded.]

Textual Amendments

F10 Reg. 27 substituted (11.4.1988) by [The Income Support \(General\) Amendment Regulations 1988 \(S.I. 1988/663\)](#), [regs. 1\(1\), 13](#)

Commencement Information

I5 Reg. 27 in force at 11.4.1988, see [reg. 1](#)

CHAPTER II

income

Calculation of income

28.—(1) For the purposes of section 20(3) of the Act (conditions of entitlement to income support) the income of a claimant shall be calculated on a weekly basis—

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- (a) by determining in accordance with this Part, other than Chapter VI, the weekly amount of his income; and
- (b) by adding to that amount the weekly income calculated under regulation 53 (calculation of tariff income from capital).

[^{F11}(2) For the purposes of paragraph (1) “income” includes capital treated as income under regulation 41 (capital treated as income) and income which a claimant is treated as possessing under regulation 42 (notional income).]

Textual Amendments

F11 Reg. 28(2) substituted (7.10.1991) by [The Income Support \(General\) Amendment No. 4 Regulations 1991 \(S.I. 1991/1559\)](#), regs. 1(1)(c), 7 (with reg. 1(2))

Commencement Information

I6 Reg. 28 in force at 11.4.1988, see [reg. 1](#)

Calculation of earnings derived from employed earner's employment and income other than earnings

29.—(1) ^{F12}... Earnings derived from employment as an employed earner and income which does not consist of earnings shall be taken into account over a period determined in accordance with the following paragraphs and at a weekly amount determined in accordance with regulation 32 (calculation of weekly amount of income).

(2) Subject to [^{F13}the following provisions of this regulation], the period over which a payment is to be taken into account shall be—

- (a) in a case where it is payable in respect of a period, a period equal to the length of that period;
- (b) in any other case, a period equal to such number of weeks as is equal to the number obtained (and any fraction shall be treated as a corresponding fraction of a week) by dividing the net earnings, or in the case of income which does not consist of earnings, the amount of that income [^{F14}less any amount paid by way of tax on that income which is disregarded under paragraph 1 of Schedule 9 (income other than earnings to be disregarded)] by the amount of income support which would be payable had the payment not been made plus an amount equal to the total of the sums which would fall to be disregarded from that payment under Schedule 8 [^{F15}(earnings to be disregarded) or, as the case maybe, any paragraph of Schedule 9 other than paragraph 1 of that Schedule,] as is appropriate in the claimant's case,

and that period shall begin on the date on which the payment is treated as paid under regulation 31 (date on which income is treated as paid).

[^{F16}(2A) The period over which a Career Development Loan, which is paid pursuant to section 2 of the Employment and Training Act 1973, shall be taken into account shall be the period of education and training intended to be supported by that loan.

(2B) Where grant income as defined in Chapter VIII of this Part has been paid to a person who ceases to be a student before the end of the period in respect of which that income is payable and, as a consequence, the whole or part of that income falls to be repaid by that person, that income shall be taken into account over the period beginning on the date on which that income is treated as paid under regulation 31 and ending—

- (a) on the date on which repayment is made in full; or

[where the grant is paid in instalments, on the day before the next instalment would have^{F17}(aa) been paid had the claimant remained a student; or]

(b) on the last date of the academic term or vacation during which that person ceased to be a student,

whichever shall first occur.]

(3) Where earnings not of the same kind are derived from the same source and the periods in respect of which those earnings would, but for this paragraph, fall to be taken into account—

(a) overlap, wholly or partly, those earnings shall be taken into account over a period equal to the aggregate length of those periods;

(b) and that period shall begin with the earliest date on which any part of those earnings would otherwise be treated as paid under regulation 31 (date on which income is treated as paid).

[^{F18}(4) In a case to which paragraph (3) applies, earnings under regulation 35 (earnings of employed earners) shall be taken into account in the following order of priority—

(a) earnings normally derived from the employment;

(b) any payment to which paragraph (1)(b) or (c) of that regulation applies;

(c) any payment to which paragraph (1)(i) of that regulation applies;

(d) any payment to which paragraph (1)(d) of that regulation applies.]

[^{F19}(4A) Where earnings to which regulation 35(1)(b) to (d) (earnings of employed earners) applies are paid in respect of part of a day, those earnings shall be taken into account over a period equal to a day.]

[^{F20}(4B) Where earnings to which regulation 35(1)(i) applies (earnings of employed earners) are paid in respect of or on the termination of any employment which is not part-time employment, the period over which they are to be taken into account shall be—

(a) a period equal to such number of weeks as is equal to the number (less any fraction of a whole number) obtained by dividing the net earnings by the maximum weekly amount which, on the date on which the payment of earnings is made, is specified in paragraph 8(1)(c) of Schedule 14 to the Employment Protection (Consolidation) Act 1978; or

(b) a period equal to the length of the specified period, whichever is the shorter, and that period shall begin on the date on which the payment is treated as paid under regulation 31 (date on which income is treated as paid).]

[^{F20}(4C) Any earnings to which regulation 35(1)(i)(ii) applies which are paid in respect of or on the termination of part-time employment, shall be taken into account over a period equal to one week.]

[^{F20}(4D) In this regulation—

(a) “part-time employment” means employment in which a person is not to be treated as engaged in remunerative work under regulation 5 or [^{F21}6(1)] (persons treated, or not treated, as engaged in remunerative work);

(b) “specified period” means a period equal to—

(i) the period of notice which is applicable to a person, or would have been applicable if it had not been waived; less

(ii) any part of that period during which the person has continued to work in the employment in question or in respect of which he has received a payment to which regulation 35(1)(c) applies, and for the purposes of this definition “period of notice” means the period of notice of termination of employment to which a person is entitled

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by statute or by contract, whichever is the longer, or, if he is not entitled to such notice, the period of notice which is customary in the employment in question.]

(5) For the purposes of this regulation the claimant's earnings and income which does not consist of earnings shall be calculated in accordance with Chapters III and V respectively of this Part.

Textual Amendments

- F12** Words in reg. 29(1) omitted (12.12.1988) by virtue of [The Income Support \(General\) Amendment No. 5 Regulations 1988 \(S.I. 1988/2022\)](#), regs. 1(1)(a), **7(a)**
- F13** Words in [reg. 29\(2\)](#) substituted (for specified purposes and with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income-related Benefits and Jobseeker's Allowance \(Miscellaneous Amendments\) Regulations 1997 \(S.I. 1997/65\)](#), regs. 1(1)(2), **5(1)(a)**
- F14** Words in reg. 29(2)(b) inserted (with effect in accordance with reg. 1(2)(3) of the amending S.I.) by [The Income Support \(General\) Amendment Regulations 1990 \(S.I. 1990/547\)](#), regs. 1(1)(b), **10(a)**
- F15** Words in reg. 29(2)(b) substituted (with effect in accordance with reg. 1(2)(3) of the amending S.I.) by [The Income Support \(General\) Amendment Regulations 1990 \(S.I. 1990/547\)](#), regs. 1(1)(b), **10(b)**
- F16** [Reg. 29\(2A\)\(2B\)](#) inserted (for specified purposes and with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income-related Benefits and Jobseeker's Allowance \(Miscellaneous Amendments\) Regulations 1997 \(S.I. 1997/65\)](#), regs. 1(1)(2), **5(1)(b)**
- F17** [Reg. 29\(2B\)\(aa\)](#) inserted (coming into force in accordance with reg. 1(2)(3) of the amending S.I.) by [The Social Security \(Miscellaneous Amendments\) Regulations 1998 \(S.I. 1998/563\)](#), regs. 1(2), **12**
- F18** [Reg. 29\(4\)](#) substituted (9.10.1989) by [The Income Support \(General\) Amendment No. 2 Regulations 1989 \(S.I. 1989/1323\)](#), regs. 1(1)(b), **9(b)**
- F19** [Reg. 29\(4A\)](#) inserted (12.12.1988) by [The Income Support \(General\) Amendment No. 5 Regulations 1988 \(S.I. 1988/2022\)](#), regs. 1(1)(a), **7(c)**
- F20** [Reg. 29\(4B\)-\(4D\)](#) inserted (9.10.1989) by [The Income Support \(General\) Amendment No. 2 Regulations 1989 \(S.I. 1989/1323\)](#), regs. 1(1)(b), **9(c)**
- F21** Word in [reg. 29\(4D\)\(a\)](#) substituted (4.10.1999) by [The Social Security \(Miscellaneous Amendments\) \(No. 2\) Regulations 1999 \(S.I. 1999/2556\)](#), regs. 1, **2(4)**

Commencement Information

- I7** [Reg. 29](#) in force at 11.4.1988, see [reg. 1](#)

Calculation of earnings of self-employed earners

30.—(1) Except where paragraph (2) applies, where a claimant's income consists of earnings from employment as a self-employed earner the weekly amount of his earnings shall be determined by reference to his average weekly earnings from that employment—

- (a) over a period of [^{F22}one year]; or
- (b) where the claimant has recently become engaged in that employment or there has been a change which is likely to affect the normal pattern of business, over such other period ^{F23}... as may, in any particular case, enable the weekly amount of his earnings to be determined more accurately.

(2) Where the claimant's earnings consist of royalties or sums paid periodically for or in respect of any copyright those earnings shall be taken into account over a period equal to such number of weeks as is equal to the number obtained (and any fraction shall be treated as a corresponding fraction of a week) by dividing the earnings by the amount of income support which would be payable had the payment not been made plus an amount equal to the total of the sums which would fall to be disregarded from the payment under Schedule 8 (earnings to be disregarded) as is appropriate in the claimant's case.

(3) For the purposes of this regulation the claimant's earnings shall be calculated in accordance with Chapter IV of this Part.

Textual Amendments

- F22** Words in [reg. 30\(1\)\(a\)](#) substituted (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No. 4\) Regulations 1993 \(S.I. 1993/2119\)](#), [regs. 1\(1\)\(a\)](#), **11(a)**
- F23** Words in [reg. 30\(1\)\(b\)](#) omitted (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by virtue of [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No. 4\) Regulations 1993 \(S.I. 1993/2119\)](#), [regs. 1\(1\)\(a\)](#), **11(b)**

Commencement Information

- I8** Reg. 30 in force at 11.4.1988, see [reg. 1](#)

Date on which income is treated as paid

31.—(1) Except where paragraph (2) applies, a payment of income to which regulation 29 (calculation of earnings derived from employed earner's employment and income other than earnings) applies shall be treated as paid—

- (a) in the case of a payment which is due to be paid before the first benefit week pursuant to the claim, on the date on which it is due to be paid;
- (b) in any other case, on the first day of the benefit week in which it is due to be paid or the first succeeding benefit week in which it is practicable to take it into account.

(2) Income support, [^{F24}jobseeker's allowance], [^{F25}maternity allowance],[^{F26}short-term or long-term incapacity benefit], or severe disablement allowance ^{F27}... shall be treated as paid on the day of the benefit week in respect of which [^{F28}it is payable].

Textual Amendments

- F24** Words in [reg. 31\(2\)](#) substituted (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by [The Income Support \(General\) \(Jobseeker's Allowance Consequential Amendments\) Regulations 1996 \(S.I. 1996/206\)](#), [regs. 1\(1\)](#), **15**
- F25** Words in [reg. 31\(2\)](#) inserted (12.9.1988) by [The Income Support \(General\) Amendment No. 4 Regulations 1988 \(S.I. 1988/1445\)](#), [regs. 1\(1\)\(b\)](#), **8**
- F26** Words in [reg. 31\(2\)](#) substituted (13.4.1995) by [The Disability Working Allowance and Income Support \(General\) Amendment Regulations 1995 \(S.I. 1995/482\)](#), [regs. 1\(1\)](#), **10** (with [reg. 1\(4\)](#))
- F27** Words in [reg. 31\(2\)](#) omitted (13.4.1995) by [The Disability Working Allowance and Income Support \(General\) Amendment Regulations 1995 \(S.I. 1995/482\)](#), [regs. 1\(1\)](#), **10** (with [reg. 1\(4\)](#))
- F28** Words in [reg. 31\(2\)](#) substituted (11.4.1988) by [The Income Support \(General\) Amendment Regulations 1988 \(S.I. 1988/663\)](#), [regs. 1\(1\)](#), **14**

Commencement Information

- I9** Reg. 31 in force at 11.4.1988, see [reg. 1](#)

Calculation of weekly amount of income

32.—(1) For the purposes of regulation 29 (calculation of earnings derived from employed earner's employment and income other than earnings), subject to [^{F29}paragraphs (2) to (7)]^{F30} ..., where the period in respect of which a payment is made—

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- (a) does not exceed a week, the weekly amount shall be the amount of that payment;
- (b) exceeds a week, the weekly amount shall be determined—
 - (i) in a case where that period is a month, by multiplying the amount of the payment by 12 and dividing the product by 52;
 - (ii) in a case where that period is three months, by multiplying the amount of the payment by 4 and dividing the product by 52;
 - (iii) in a case where that period is a year by dividing the amount of the payment by 52;
 - (iv) in any other case by multiplying the amount of the payment by 7 and dividing the product by the number equal to the number of days in the period in respect of which it is made.

(2) Where a payment for a period not exceeding a week is treated under regulation 31(1)(a) (date on which income is treated as paid) as paid before the first benefit week and a part is to be taken into account for some days only in that week (the relevant days), the amount to be taken into account for the relevant days shall be calculated by multiplying the amount of the payment by the number equal to the number of relevant days and dividing the product by the number of days in the period in respect of which it is made.

(3) Where a payment is in respect of a period equal to or in excess of a week and a part thereof is to be taken into account for some days only in a benefit week (the relevant days), the amount to be taken into account for the relevant days shall, except where paragraph (4) applies, be calculated by multiplying the amount of the payment by the number equal to the number of relevant days and dividing the product by the number of days in the period in respect of which it is made.

(4) In the case of a payment of—

- (a) ^{F31}..., [^{F32}maternity allowance,][^{F33}short-term or long-term incapacity benefit], or severe disablement allowance^{F33}..., the amount to be taken into account for the relevant days shall be the amount of benefit [^{F34}payable] in respect of those days;
- (b) income support [^{F35}or jobseeker's allowance], the amount to be taken into account for the relevant days shall be calculated by multiplying the weekly amount of the benefit by the number of relevant days and dividing the product by seven.

(5) Except in the case of a payment which it has not been practicable to treat under regulation 31(1)(b) as paid on the first day of the benefit week in which it is due to be paid, where a payment of income from a particular source is or has been paid regularly and that payment falls to be taken into account in the same benefit week as a payment of the same kind and from the same source, the amount of that income to be taken into account in any one benefit week shall not exceed the weekly amount determined under paragraph (1)(a) or (b), as the case may be, of the payment which under regulation 31(1)(b) (date on which income is treated as paid) is treated as paid first.

(6) Where the amount of the claimant's income fluctuates and has changed more than once, or a claimant's regular pattern of work is such that he does not work every week, the foregoing paragraphs may be modified so that the weekly amount of his income is determined by reference to his average weekly income—

- (a) if there is a recognisable cycle of work, over the period of one complete cycle (including, where the cycle involves periods in which the claimant does no work, those periods but disregarding any other absences);
- (b) in any other case, over a period of five weeks or such other period as may, in the particular case, enable the claimant's average weekly income to be determined more accurately.

^{F36}(6A) Where income is taken into account under paragraph (2B) of regulation 29 over the period specified in that paragraph, the amount of that income to be taken into account in respect of any week in that period shall be an amount equal to the amount of that income which would

have been taken into account under regulation 62 had the person to whom that income was paid not ceased to be a student.]

[^{F37}(7) Where any payment of earnings is taken into account under paragraph (4C) of regulation 29 (calculation of earnings derived from employed earner’s employment and income other than earnings), over the period specified in that paragraph, the amount to be taken into account shall be equal to the amount of the payment.]

Textual Amendments

- F29** Words in reg. 32(1) substituted (9.10.1989) by [The Income Support \(General\) Amendment No. 2 Regulations 1989 \(S.I. 1989/1323\)](#), regs. 1(1)(b), **10(a)**
- F30** Words in reg. 32(1) omitted (11.4.1988) by virtue of [The Income Support \(General\) Amendment Regulations 1988 \(S.I. 1988/663\)](#), regs. 1(1), **15(a)**
- F31** Words in reg. 32(4)(a) omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Income Support \(General\) \(Jobseeker’s Allowance Consequential Amendments\) Regulations 1996 \(S.I. 1996/206\)](#), regs. 1(1), **16(a)**
- F32** Words in reg. 32(4)(a) inserted (12.9.1988) by [The Income Support \(General\) Amendment No. 4 Regulations 1988 \(S.I. 1988/1445\)](#), regs. 1(1)(b), **8**
- F33** Words in reg. 32(4)(a) substituted (13.4.1995) by [The Disability Working Allowance and Income Support \(General\) Amendment Regulations 1995 \(S.I. 1995/482\)](#), regs. 1(1), **11** (with reg. 1(4))
- F34** Word in reg. 32(4)(a) substituted (11.4.1988) by [The Income Support \(General\) Amendment Regulations 1988 \(S.I. 1988/663\)](#), regs. 1(1), **15(b)**
- F35** Words in reg. 32(4)(b) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income Support \(General\) \(Jobseeker’s Allowance Consequential Amendments\) Regulations 1996 \(S.I. 1996/206\)](#), regs. 1(1), **16(b)**
- F36** Reg. 32(6A) added (for specified purposes and with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income-related Benefits and Jobseeker’s Allowance \(Miscellaneous Amendments\) Regulations 1997 \(S.I. 1997/65\)](#), regs. 1(1)(2), **6(1)**
- F37** Reg. 32(7) added (9.10.1989) by [The Income Support \(General\) Amendment No. 2 Regulations 1989 \(S.I. 1989/1323\)](#), regs. 1(1)(b), **10(b)**

Commencement Information

- I10** Reg. 32 in force at 11.4.1988, see [reg. 1](#)

Weekly amount of charitable or voluntary payment

^{F38}**33.**

Textual Amendments

- F38** Reg. 33 omitted (12.12.1988) by virtue of [The Income Support \(General\) Amendment No. 5 Regulations 1988 \(S.I. 1988/2022\)](#), regs. 1(1)(a), **8**

Commencement Information

- I11** Reg. 33 in force at 11.4.1988, see [reg. 1](#)

Incomplete weeks of benefit

^{F39}**34.**

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Textual Amendments

F39 Reg. 34 omitted (11.4.1988) by virtue of [The Income Support \(General\) Amendment Regulations 1988 \(S.I. 1988/663\)](#), regs. 1(1), **16**

Commencement Information

I12 Reg. 34 in force at 11.4.1988, see [reg. 1](#)

CHAPTER III

employed earners

Earnings of employed earners

35.—(1) [^{F40}Subject to paragraphs (2) and (3),] “earnings” means in the case of employment as an employed earner, any remuneration or profit derived from that employment and includes—

- (a) any bonus or commission;
- (b) any payment in lieu of remuneration except any periodic sum paid to a claimant on account of the termination of his employment by reason of redundancy;
- (c) any payment in lieu of notice ^{F41} ...;
- (d) any holiday pay except any payable more than four weeks after the termination or interruption of employment but this exception shall not apply to a claimant to whom [^{F42}section 23 of the Act (trade disputes) applies or in respect of whom section 20(3) of the Act (conditions of entitlement to income support) has effect as modified by section 23A(b) of the Act (effect of return to work).]
- (e) any payment by way of a retainer;
- (f) any payment made by the claimant's employer in respect of expenses not wholly, exclusively and necessarily incurred in the performance of the duties of the employment, including any payment made by the claimant's employer in respect of—
 - (i) travelling expenses incurred by the claimant between his home and place of employment;
 - (ii) expenses incurred by the claimant under arrangements made for the care of a member of his family owing to the claimant's absence from home;
- (g) any award of compensation made under section 68(2) or 71(2)(a) of the Employment Protection (Consolidation) Act 1978 ^{F43} (remedies for unfair dismissal and compensation);
- (h) any such sum as is referred to in section 18(2) of the Social Security (Miscellaneous Provisions) Act 1977 ^{F44} (certain sums to be earnings for social security purposes).

[^{F45}(i) where—

- (i) a payment of compensation is made in respect of employment which is not part-time employment and that payment is not less than the maximum weekly amount, the amount of the compensation less the deductible remainder, where that is applicable;
- (ii) a payment of compensation is made in respect of employment which is part-time employment, the amount of the compensation.]

[^{F46}(j) the amount of any payment by way of a non-cash voucher which has been taken into account in the computation of a person's earnings in accordance with regulation 18(22) to (25) of the Social Security (Contributions) Regulations 1979.]

[^{F47}(1A) For the purposes of paragraph (1)(i)(i) the “deductible remainder”—

- (a) applies in cases where dividing the amount of the compensation by the maximum weekly amount produces a whole number plus a fraction; and
- (b) is equal to the difference between—
 - (i) the amount of the compensation; and
 - (ii) the product of the maximum weekly amount multiplied by the whole number.]
- (2) “Earnings” shall not include—
 - (a) [^{F48}subject to paragraph (2A),] any payment in kind;
 - (b) any remuneration paid by or on behalf of an employer to the claimant [^{F49}in respect of a period throughout which the claimant is on maternity leave or is absent from work because he is ill];
 - (c) any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment;
 - (d) any occupational pension.
 - [^{F50}(e) any lump sum payment made under the Iron and Steel Re-adaptation Benefits Scheme]
 - [^{F51}(2A) Paragraph (2)(a) shall not apply in respect of any non-cash voucher referred to in paragraph (1)(j).]
- [^{F52}(3) In this regulation—
 - (a) “compensation” means any payment made in respect of or on the termination of employment in a case where a person has not received or received only part of a payment in lieu of notice due or which would have been due to him had he not waived his right to receive it, other than—
 - (i) any payment specified in paragraph (1)(a) to (h);
 - (ii) any payment specified in paragraph (2)(a) to [^{F53}(e)];
 - (iii) any redundancy payment within the meaning of section 81(1) of the Employment Protection (Consolidation) Act 1978, and
 - (iv) any refund of contributions to which that person was entitled under an occupational pension scheme within the meaning of section 66(1) of the Social Security Pensions Act 1975;
 - [any compensation payable by virtue of section 173 or section 178(3) or (4) of the ^{F54}(v) Education Reform Act 1988.]
 - (b) “maximum weekly amount” means the maximum weekly amount which, on the date on which the payment of compensation is made, is specified in paragraph 8(1)(c) of Schedule 14 to the Employment Protection (Consolidation) Act 1978;
 - (c) “part-time employment” means employment in which a person is not to be treated as engaged in remunerative work under regulation 5 or [^{F55}6(1)] (persons treated, or not treated, as engaged in remunerative work).]

Textual Amendments

- F40** Words in reg. 35(1) substituted (9.10.1989) by [The Income Support \(General\) Amendment No. 2 Regulations 1989 \(S.I. 1989/1323\)](#), regs. 1(1)(b), **11(a)(i)**
- F41** Words in reg. 35(1)(c) omitted (9.10.1989) by virtue of [The Income Support \(General\) Amendment No. 2 Regulations 1989 \(S.I. 1989/1323\)](#), regs. 1(1)(b), **11(a)(ii)**
- F42** Words in reg. 35(1)(d) substituted (11.4.1988) by [The Income Support \(General\) Amendment Regulations 1988 \(S.I. 1988/663\)](#), regs. 1(1), **17**

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

- F43** 1978 c. 44; section 68(2) was amended by the [Employment Act 1982 \(c. 46\)](#) section 21 Schedule 3 paragraph 21; section 71(2) was amended by the [Employment Act 1982 \(c. 46\)](#) sections 5 and 21 Schedule 3 paragraph 22 and Schedule 4.
- F44** 1977 c. 5; section 18(2) was amended by section 159 Schedule 16 paragraph 29 of the [Employment Protection \(Consolidation\) Act 1978 \(c. 44\)](#) and by section 86(2) of, and Schedule 10 Part IV paragraph 75 and Schedule 11 to, the [Social Security Act 1986 \(c. 50\)](#).
- F45** Reg. 35(1)(i) added (9.10.1989) by [The Income Support \(General\) Amendment No. 2 Regulations 1989 \(S.I. 1989/1323\)](#), regs. 1(1)(b), **11(a)(iii)**
- F46** Reg. 35(1)(j) added (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security Amendment \(Non-Cash Vouchers\) Regulations 1999 \(S.I. 1999/1509\)](#), regs. 1(1), **2(5)(a)**
- F47** Reg. 35(1A) added (9.10.1989) by [The Income Support \(General\) Amendment No. 2 Regulations 1989 \(S.I. 1989/1323\)](#), regs. 1(1)(b), **11(a)(iii)**
- F48** Words in reg. 35(2)(a) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security Amendment \(Non-Cash Vouchers\) Regulations 1999 \(S.I. 1999/1509\)](#), regs. 1(1), **2(5)(b)**
- F49** Words in reg. 35(2)(b) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No. 4\) Regulations 1993 \(S.I. 1993/2119\)](#), regs. 1(1)(a), **12**
- F50** Reg. 35(2)(e) added (7.4.1997) by [The Social Security \(Miscellaneous Amendments\) Regulations 1997 \(S.I. 1997/454\)](#), regs. 1(c), **7(a)**
- F51** Reg. 35(2A) added (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Social Security Amendment \(Non-Cash Vouchers\) Regulations 1999 \(S.I. 1999/1509\)](#), regs. 1(1), **2(5)(c)**
- F52** Reg. 35(3) added (9.10.1989) by [The Income Support \(General\) Amendment No. 2 Regulations 1989 \(S.I. 1989/1323\)](#), regs. 1(1)(b), **11(b)**
- F53** Word in reg. 35(3)(a)(ii) substituted (7.4.1997) by [The Social Security \(Miscellaneous Amendments\) Regulations 1997 \(S.I. 1997/454\)](#), regs. 1(c), **7(b)**
- F54** Words in reg. 35(3)(a) inserted (1.4.1990) by [The Education \(Inner London Education Authority\) \(Transitional and Supplementary Provisions\) \(No. 2\) Order 1990 \(S.I. 1990/774\)](#), arts. 1, **2**
- F55** Word in reg. 35(3)(c) substituted (4.10.1999) by [The Social Security \(Miscellaneous Amendments\) \(No. 2\) Regulations 1999 \(S.I. 1999/2556\)](#), regs. 1, **2(4)**

Commencement Information

- I13** Reg. 35 in force at 11.4.1988, see [reg. 1](#)

Calculation of net earnings of employed earners

36.—(1) For the purposes of regulation 29 (calculation of earnings of employed earners) the earnings of a claimant derived from employment as an employed earner to be taken into account shall, subject to paragraph (2), be his net earnings.

(2) There shall be disregarded from a claimant's net earnings, any sum, where applicable, specified in paragraphs 1 to 13 [^{F56}, 15A or 15B] of Schedule 8.

(3) For the purposes of paragraph (1) net earnings shall be calculated by taking into account the gross earnings of the claimant from that employment less—

- (a) any amount deducted from those earnings by way of—
 - (i) income tax;
 - (ii) primary Class 1 contributions under the Social Security Act^{F57}; and
- (b) one-half of any sum paid by the claimant [^{F58}in respect of a pay period] by way of a contribution towards an occupational or personal pension scheme.

Textual Amendments

- F56** Words in [reg. 36\(2\)](#) inserted (4.10.1999) by [The Social Security \(Miscellaneous Amendments\) \(No. 2\) Regulations 1999 \(S.I. 1999/2556\)](#), regs. 1, **2(5)**
- F57** See sections 1(2) and 4 of the [Social Security Act 1975 \(c. 14\)](#); section 1 was amended by the [Employment Protection Act 1975 \(c. 71\)](#), **section 40**, the [Social Security \(Miscellaneous Provisions\) Act 1977 \(c. 5\)](#), **section 24** and Schedule 2, the [Social Security \(Contributions\) Act 1982 \(c. 2\)](#) section 2, the [Social Security Act 1985 \(c. 53\)](#) section 29 and Schedule 5, paragraph 5, the [Social Security Act 1986 \(c. 50\)](#), **section 86** and Schedule 11 and S.I. 1987/48; section 4 was amended by the [Social Security Pensions Act 1975 \(c. 60\)](#), **Schedule 4**, paragraph 36, the [Education \(School-Leaving Dates\) Act 1976 \(c. 5\)](#), **section 2(4)**, the [Social Security Act 1979 \(c. 18\)](#), **section 14(1)**, the [Social Security and Housing Benefits Act 1982 \(c. 24\)](#), **Schedule 5**, the [Social Security Act 1985 \(c. 53\)](#) sections 7(1) and (2) and 8(1) the [Social Security Act 1986 \(c. 50\)](#) sections 74(1)(a) and (2) and 86 and Schedule 10, paragraph 104, article 2 of S.I. 1986/25 and article 2 of S.I. 1987/46.
- F58** Words in [reg. 36\(3\)\(b\)](#) inserted (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No.5\) Regulations 1994 \(S.I. 1994/2139\)](#), regs. 1(1)(a), **26**

Commencement Information

- I14** [Reg. 36](#) in force at 11.4.1988, see [reg. 1](#)

CHAPTER IV

self-employed earners

Earnings of self-employed earners

37.—(1) Subject to paragraph (2), “earnings”, in the case of employment as a self-employed earner, means the gross receipts of the employment and shall include any allowance paid under section 2 of the [Employment and Training Act 1973](#) ^{F59}[^{F60}or section 2 of the [Enterprise and New Towns \(Scotland\) Act 1990](#)] to the claimant for the purpose of assisting him in carrying on his business.

[^{F61}(2) “Earnings” shall not include—

- (a) where a claimant is involved in providing board and lodging accommodation for which a charge is payable, any payment by way of such a charge;]
- [^{F62}(b) any payment to which paragraph 26 or 27 of Schedule 9 refers (payments in respect of a person accommodated with the claimant under an arrangement made by a local authority or voluntary organisation and payments made to the claimant by a health authority, local authority or voluntary organisation in respect of persons temporarily in the claimant’s care).]
- [^{F63}(c) any sports award.]

Textual Amendments

- F59** [1973 c. 50](#); section 2 was amended by sections 9 and 11 and Schedule 2 Part II paragraph 9 and Schedule 3 of the [Employment and Training Act 1981 \(c. 57\)](#).
- F60** Words in [reg. 37\(1\)](#) inserted (1.4.1991) by [The Enterprise \(Scotland\) Consequential Amendments Order 1991 \(S.I. 1991/387\)](#), arts. 1, 2, **Sch.**
- F61** [Reg. 37\(2\)](#) substituted (with effect in accordance with [reg. 1\(2\)](#) of the amending S.I.) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No. 3\) Regulations 1992 \(S.I. 1992/2155\)](#), regs. 1(1), **16**

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

- F62** Reg. 37(2)(b) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Income-related Benefits Schemes (Miscellaneous Amendments) (No.5) Regulations 1994 (S.I. 1994/2139), regs. 1(1)(a), **27**
- F63** Reg. 37(2)(c) added (23.8.1999) by The Social Security Amendment (Sports Awards) Regulations 1999 (S.I. 1999/2165), regs. 1(1), **6(3)**

Commencement Information

- I15** Reg. 37 in force at 11.4.1988, see [reg. 1](#)

Calculation of net profit of self-employed earners

38.—(1) For the purposes of regulation 30 (calculation of earnings of self-employed earners), the earnings of a claimant to be taken into account shall be—

- (a) in the case of a self-employed earner who is engaged in employment on his own account, the net profit derived from that employment;
- (b) in the case of a self-employed earner whose employment is carried on in partnership or is that of a share fisherman within the meaning of the Social Security (Mariners' Benefits) Regulations 1975^{F64}, his share of the net profit derived from that employment less—
 - (i) an amount in respect of income tax and of social security contributions payable under the Social Security Act calculated in accordance with regulation 39 (deduction of tax and contributions for self-employed earners); and
 - (ii) [^{F65}one half of any premium paid [^{F66}in the period that is relevant under regulation 30] in respect of a retirement annuity contract or a personal pension scheme].

(2) There shall be disregarded from a claimant's net profit any sum, where applicable, specified in paragraphs 1 to 13 [^{F67}or 15B] of Schedule 8.

(3) For the purposes of paragraph (1) (a) the net profit of the employment shall, except where paragraph (9) applies, be calculated by taking into account the earnings of the employment over the period determined under regulation 30 (calculation of earnings of self-employed earners) less—

- (a) subject to paragraphs (5) to (7), any expenses wholly and exclusively defrayed in that period for the purposes of that employment;
- (b) an amount in respect of—
 - (i) income tax; and
 - (ii) social security contributions payable under the Social Security Act, calculated in accordance with regulation 39 (deduction of tax and contributions for self-employed earners); and
- (c) [^{F65}one half of any premium paid [^{F68}in the period that is relevant under regulation 30] in respect of a retirement annuity contract or a personal pension scheme].

(4) For the purposes of paragraph (1) (b), the net profit of the employment shall be calculated by taking into account the earnings of the employment over the period determined under regulation 30 less, subject to paragraphs (5) to (7), any expenses wholly and exclusively defrayed in that period for the purposes of that employment.

(5) Subject to paragraph (6), no deduction shall be made under paragraph (3) (a) or (4) in respect of—

- (a) any capital expenditure;
- (b) the depreciation of any capital asset;

- (c) any sum employed or intended to be employed in the setting up or expansion of the employment;
 - (d) any loss incurred before the beginning of the period determined under regulation 30 (calculation of earnings of self-employed earners);
 - (e) the repayment of capital on any loan taken out for the purposes of the employment;
 - (f) any expenses incurred in providing business entertainment.
- (6) A deduction shall be made under paragraph (3) (a) or (4) in respect of the repayment of capital on any loan used for—
- (a) the replacement in the course of business of equipment or machinery; and
 - (b) the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair.
- (7) [^{F69}The Secretary of State] shall refuse to make a deduction in respect of any expenses under paragraph (3) (a) or (4) where he is not satisfied that the expense has been defrayed or, having regard to the nature of the expense and its amount, that it has been reasonably incurred.
- (8) For the avoidance of doubt—
- (a) a deduction shall not be made under paragraph (3) (a) or (4) in respect of any sum unless it has been expended for the purposes of the business;
 - (b) a deduction shall be made thereunder in respect of—
 - (i) the excess of any VAT paid over VAT received in the period determined under regulation 30 (calculation of earnings of self-employed earners);
 - (ii) any income expended in the repair of an existing asset except to the extent that any sum is payable under an insurance policy for its repair;
 - (iii) any payment of interest on a loan taken out for the purposes of the employment.
- (9) Where a claimant is engaged in employment as a child minder the net profit of the employment shall be one-third of the earnings of that employment, less—
- (a) an amount in respect of—
 - (i) income tax; and
 - (ii) social security contributions payable under the Social Security Act, calculated in accordance with regulation 39 (deduction of tax and contributions for self-employed earners); and
 - (b) [^{F65}one half of any premium paid in respect of a retirement annuity contract or a personal pension scheme].
- (10) Notwithstanding regulation 30 (calculation of earnings of self-employed earners) and the foregoing paragraphs, [^{F70}the Secretary of State] may assess any item of a claimant's income or expenditure over a period other than that determined under regulation 30 as may, in the particular case, enable the weekly amount of that item of income or expenditure to be determined more accurately.
- (11) For the avoidance of doubt where a claimant is engaged in employment as a self-employed earner and he is also engaged in one or more other employments as a self-employed or employed earner any loss incurred in any one of his employments shall not be offset against his earnings in any other of his employments.
- ^{F71}(12)

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

Textual Amendments

- F64** S.I. 1975/529.
- F65** Words in reg. 38 substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No. 4\) Regulations 1993](#) (S.I. 1993/2119), regs. 1(1)(a), **13(2)**
- F66** Words in reg. 38(1)(b)(ii) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No.5\) Regulations 1994](#) (S.I. 1994/2139), regs. 1(1)(a), **28**
- F67** Words in reg. 38(2) inserted (4.10.1999) by [The Social Security \(Miscellaneous Amendments\) \(No. 2\) Regulations 1999](#) (S.I. 1999/2556), regs. 1, **2(6)**
- F68** Words in reg. 38(3)(c) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No.5\) Regulations 1994](#) (S.I. 1994/2139), regs. 1(1)(a), **28**
- F69** Words in reg. 38(7) substituted (29.11.1999) by [The Social Security Act 1998 \(Commencement No. 12 and Consequential and Transitional Provisions\) Order 1999](#) (S.I. 1999/3178), reg. 3(1)(a), **Sch. 5 para. 2(a)** (with reg. 3(1)(b), Schs. 21-23)
- F70** Words in reg. 38(10) substituted (29.11.1999) by [The Social Security Act 1998 \(Commencement No. 12 and Consequential and Transitional Provisions\) Order 1999](#) (S.I. 1999/3178), reg. 3(1)(a), **Sch. 5 para. 2(b)** (with reg. 3(1)(b), Schs. 21-23)
- F71** Reg. 38(12) omitted (with effect in accordance with reg. 1(4) of the amending S.I.) by virtue of [The Income-related Benefits Schemes and Social Security \(Claims and Payments\) \(Miscellaneous Amendments\) Regulations 1995](#) (S.I. 1995/2303), regs. 1(1)(a), **6(3)** (with reg. 8)

Commencement Information

- I16** Reg. 38 in force at 11.4.1988, see [reg. 1](#)

Deduction of tax and contributions for self-employed earners

39.—(1) The amount to be deducted in respect of income tax under regulation 38 (1) (b) (i), (3) (b) (i) or (9) (a) (i) (calculation of net profit of self-employed earners) shall be calculated on the basis of the amount of chargeable income and as if that income were assessable to income tax at [^{F72}the lower rate or, as the case may be, the lower rate and the basic rate of tax] less only the personal relief to which the claimant is entitled under sections 8 (1) and (2) and 14 (1) (a) and (2) of the Income and Corporation Taxes Act 1970 (personal relief) ^{F73} as is appropriate to his circumstances; but, if the period determined under regulation 30 (calculation of earnings of self-employed earners) is less than a year, [^{F74}the earnings to which the lower rate ^{F75}... of tax is to be applied and] the amount of the personal relief deductible under this paragraph shall be calculated on a pro rata basis.

(2) The amount to be deducted in respect of social security contributions under regulation 38(1) (b)(i), (3)(b)(ii) or (9)(a)(ii) shall be the total of—

[^{F76}(a) the amount of Class 2 contributions payable under section 11(1) or, as the case may be, 11(3) of the Contributions and Benefits Act at the rate applicable at the date of claim except where the claimant's chargeable income is less than the amount specified in section 11(4) of that Act (small earnings exception) for the tax year in which the date of claim falls; but if the assessment period is less than a year, the amount specified for that tax year shall be reduced pro rata; and]

[^{F76}(b) the amount of Class 4 contributions (if any) which would be payable under section 15 of that Act (Class 4 contributions recoverable under the Income Tax Acts) at the percentage rate applicable at the date of claim on so much of the chargeable income as exceeds the lower limit but does not exceed the upper limit of profits and gains applicable for the tax

year in which the date of claim falls; but if the assessment period is less than a year, those limits shall be reduced pro rata.]

- (3) In this regulation “chargeable income” means—
- (a) except where sub-paragraph (b) applies, the earnings derived from the employment less any expenses deducted under paragraph (3) (a) or, as the case may be, (4) of regulation 38;
 - (b) in the case of employment as a child minder, one-third of the earnings of that employment.

Textual Amendments

- F72** Words in reg. 39(1) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No. 3\) Regulations 1992 \(S.I. 1992/2155\)](#), regs. 1(1), **17(a)**
- F73** 1970 c. 10; section 8 (1) was amended by the [Finance Act 1971 \(c. 68\)](#) section 37 Schedule 6 paragraphs 1 and 5, and the [Finance Act 1985 \(c. 54\)](#) section 36, subsection (1A) was added by the [Finance \(No.2\) Act 1975 \(c. 45\)](#) section 31 and amended by the [Finance Act 1977 \(c. 36\)](#) section 22. Subsection (1B) was added by the Finance (No.2) Act 1975 section 31. Section 8 (2) was amended by the Finance Act 1971 section 37 Schedule 6 paragraphs 1 and 5 and article 2 of [S.I. 1985/430](#); sub-paragraph (b) was substituted by the [Finance \(No.2\) Act 1979 \(c. 47\)](#) section 12 Schedule 2 paragraph 1; sub-paragraph (b) (i) and (ii) were amended by the [Finance Act 1981 \(c. 35\)](#) section 139 Schedule 19 [Part VI](#) and the [Finance Act 1982 \(c. 39\)](#) section 157 Schedule 22 Part IV; sub-paragraph (b) (iii) was added by the [Finance Act 1981 \(c. 35\)](#) section 27 and sub-paragraph (b) (iv) by the [Finance Act 1987 \(c. 16\)](#) section 27. Section 14 (1) was amended by the [Finance Act 1970 \(c. 24\)](#) section 14 Schedule 8 Part VI; section 14 (2) was amended by the [Finance Act 1976 \(c. 40\)](#) section 36, the [Finance \(No.2\) Act 1979 \(c. 47\)](#) section 11 Schedule 1 paragraph 2 and the [Finance Act 1980 \(c. 48\)](#) section 24.
- F74** Words in reg. 39(1) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No. 3\) Regulations 1992 \(S.I. 1992/2155\)](#), regs. 1(1), **17(b)**
- F75** Words in reg. 39(1) omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No.5\) Regulations 1994 \(S.I. 1994/2139\)](#), regs. 1(1)(a), **29**
- F76** Reg. 39(2)(a)(b) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No. 4\) Regulations 1993 \(S.I. 1993/2119\)](#), regs. 1(1)(a), **14**

Commencement Information

- I17** Reg. 39 in force at 11.4.1988, see [reg. 1](#)

[^{F77}CHAPTER IVA

PARTICIPANTS IN THE SELF-EMPLOYMENT ROUTE OF THE EMPLOYMENT OPTION OF THE NEW DEAL

Textual Amendments

- F77** Pt. V Ch. IVA added (1.6.1998) by [The Social Security \(Miscellaneous Amendments\) \(No. 4\) Regulations 1998 \(S.I. 1998/1174\)](#), regs. 1(1), **6(3)**

Interpretation

- 39A.** In this Chapter—

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

“self-employment route” means that part of the Employment Option of the New Deal which is specified in regulation 75(1)(a)(ii)(aa)(ii) of the Jobseeker’s Allowance Regulations 1996; “special account” means, where a person was carrying on a commercial activity in respect of which assistance is received under the self-employment route, the account into which the gross receipts from that activity were payable during the period in respect of which such assistance was received.

Modifications etc. (not altering text)

C1 Reg. 39A modified (temp.) (29.11.1999) by [The Social Security \(New Deal Pilot\) Regulations 1999](#) (S.I. 1999/3156), regs. 1(1), **18(1)** (with regs. 1(2), 11, 19)

Treatment of gross receipts of participants in the self-employment route of the Employment Option of the New Deal

39B. The gross receipts of a commercial activity carried on by a person in respect of which assistance is received under the self-employment route, shall be taken into account in accordance with the following provisions of this Chapter.

Calculation of income of participants in the self-employment route of the Employment Option of the New Deal

39C.—(1) The income of a person who has received assistance under the self-employment route shall be calculated by taking into account the whole of the monies in the special account at the end of the last day upon which such assistance was received and deducting from those monies—

- (a) an amount in respect of income tax calculated in accordance with regulation 39D (deduction in respect of tax for participants in the self-employment route of the Employment Option of the New Deal); and
- (b) any sum to which paragraph (4) refers.

(2) Income calculated pursuant to paragraph (1) shall be apportioned equally over a period which starts on the date the income is treated as paid under paragraph (3) and is equal in length to the period beginning with the day upon which assistance was first received under the self-employment route and ending on the last day upon which such assistance was received.

(3) Income calculated pursuant to paragraph (1) shall be treated as paid—

- (a) in the case where it is due to be paid before the first benefit week in respect of which the participant or his partner first claims income support following the last day upon which assistance was received under the self-employment route, on the day in the week in which it is due to be paid which corresponds to the first day of the benefit week;
- (b) in any other case, on the first day of the benefit week in which it is due to be paid.

(4) This paragraph refers, where applicable in each benefit week in respect of which income calculated pursuant to paragraph (1) is taken into account pursuant to paragraphs (2) and (3), to the sums which would have been disregarded under paragraphs 4 to 6B and 9 of Schedule 8 had the income been earnings.

Deduction in respect of tax for participants in the self-employment route of the Employment Option of the New Deal

39D.—(1) The amount to be deducted in respect of income tax under regulation 39C(1)(a) (calculation of income of participants in the self-employment route of the Employment Option of the New Deal) in respect of the period determined under regulation 39C(2) shall be calculated as if—

- (a) the chargeable income is the only income chargeable to tax;
 - (b) the personal reliefs which are applicable to the person receiving assistance under the self-employment route by virtue of sections 257(1), 257A(1) and 259 of the Income and Corporation Taxes Act 1988 (personal reliefs) are allowable against that income; and
 - (c) the rate at which the chargeable income less the personal relief is assessable to income tax is the lower rate of tax or, as the case may be, the lower rate and the basic rate of tax.
- (2) For the purpose of paragraph (1), the lower rate of tax to be applied and the amount of the personal relief deductible shall, where the period determined under regulation 39C(2) is less than a year, be calculated on a pro rata basis.
- (3) In this regulation, "chargeable income" means the monies in the special account at the end of the last day upon which assistance was received under the self-employment route.]

CHAPTER V

other income

Calculation of income other than earnings

40.—(1) For the purposes of regulation 29 (calculation of income other than earnings) the income of a claimant which does not consist of earnings to be taken into account shall, subject to [F78 paragraphs (2) to (3B)], be his gross income and any capital treated as income under regulations F79 ... 41 and 44 (F79 ... capital treated as income and modifications in respect of children and young persons).

(2) There shall be disregarded from the calculation of a claimant's gross income under paragraph (1), any sum, where applicable, specified in Schedule 9.

(3) Where the payment of any benefit under the benefit Acts F80 is subject to any deduction by way of recovery the amount to be taken into account under paragraph (1) shall be the gross amount payable.

[F81(3A) Where a loan is made to a person pursuant to arrangements made under section 1 of the Education (Student Loans) Act 1990 [F82 or article 3 of the Education (Student Loans) (Northern Ireland) Order 1990] and that person ceases to be a student before the end of the academic year in respect of which the loan is payable or, as the case may be, before the end of his course, a sum equal to the weekly amount apportionable under paragraph (2) of regulation 66A shall be taken into account under paragraph (1) for each [F83 benefit week], in the period over which the loan fell to be apportioned, following the date on which that person ceases to be a student; but in determining the weekly amount apportionable under paragraph (2) of regulation 66A so much of that paragraph as provides for a disregard shall not have effect.]

[F84(3B) In the case of income to which regulation 29(2B) applies (calculation of income of former students), the amount of income to be taken into account for the purposes of paragraph (1) shall be the amount of that income calculated in accordance with regulation 32(6A) and on the basis that none of that income has been repaid.]

(4) For the avoidance of doubt there shall be included as income to be taken into account under paragraph (1) any payment to which regulation 35(2) or 37(2) (payments not earnings) applies.

Textual Amendments

F78 Words in [reg. 40\(1\)](#) substituted (coming into force in accordance with [reg. 1\(2\)\(3\)](#) of the amending S.I.) by [The Social Security \(Miscellaneous Amendments\) Regulations 1998 \(S.I. 1998/563\)](#), [regs. 1\(2\)](#), [13\(1\)\(a\)](#)

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

- F79** Words in reg. 40(1) omitted (12.12.1988) by virtue of [The Income Support \(General\) Amendment No. 5 Regulations 1988 \(S.I. 1988/2022\)](#), regs. 1(1)(a), **9**
- F80** The benefit Acts are specified in section 84(1) of the [Social Security Act 1986 \(c. 50\)](#).
- F81** Reg. 40(3A) inserted (1.9.1990) by [The Social Security Benefits \(Student Loans and Miscellaneous Amendments\) Regulations 1990 \(S.I. 1990/1549\)](#), regs. 1(1)(a), **5(4)(b)** (with reg. 7(1))
- F82** Words in reg. 40(3A) inserted (13.3.1991) by [The Income Support \(General\) Amendment Regulations 1991 \(S.I. 1991/236\)](#), regs. 1(1)(a), **9** (with reg. 1(2))
- F83** Words in reg. 40(3A) substituted (with effect in accordance with reg. 1(2)(3) of the amending S.I.) by [The Income-related Benefits and Jobseeker's Allowance \(Amendment\) \(No. 2\) Regulations 1997 \(S.I. 1997/2197\)](#), regs. 1(2), **5(3)**
- F84** [Reg. 40\(3B\)](#) inserted (for specified purposes and with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income-related Benefits and Jobseeker's Allowance \(Miscellaneous Amendments\) Regulations 1997 \(S.I. 1997/65\)](#), regs. 1(1)(2), **7(1)**

Commencement Information

- I18** Reg. 40 in force at 11.4.1988, see [reg. 1](#)

Capital treated as income

- 41.**—^[F85](1) Capital which is payable by instalments which are outstanding on—
- the first day in respect of which income support is payable or the date of the determination of the claim, whichever is earlier; or
 - in the case of a supersession, the date of that supersession,

shall be treated as income if the aggregate of the instalments outstanding and the amount of the claimant's capital otherwise calculated in accordance with Chapter VI of this Part exceeds £8,000 or, in a case where regulation 45(b) applies, £16,000.]

- (2) Any payment received under an annuity shall be treated as income.

(3) In the case of a person to whom section 23 of the Act (trade disputes) applies ^[F86]or in respect of whom section 20(3) of the Act (conditions of entitlement to income support) has effect as modified by section 23A(b) of the Act (effect of return to work)], any payment under ^[F87]^[F88]section 17 or 24 of the Children Act 1989] or, as the case may be, section 12, 24 or 26 of the Social Work (Scotland) Act 1968 (local authorities' duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) shall be treated as income].

^[F89](4) In the case of a person to whom section 20(3) of the Act (conditions of entitlement to income support) has effect as modified by section 23A(b) of that Act (effect of return to work), any amount by way of repayment of income tax deducted from his emoluments in pursuance of section 203 of the Income and Corporation Taxes Act 1988, shall be treated as income.]

^[F90](5) Any earnings to the extent that they are not a payment of income shall be treated as income.]

^[F91](6) Any Career Development Loan paid pursuant to section 2 of the Employment and Training Act 1973 shall be treated as income.]

Textual Amendments

- F85** [Reg. 41\(1\)](#) substituted (29.11.1999) by [The Social Security Act 1998 \(Commencement No. 12 and Consequential and Transitional Provisions\) Order 1999 \(S.I. 1999/3178\)](#), reg. 3(1)(a), **Sch. 5 para. 3** (with [reg. 3\(1\)\(b\)](#), [Schs. 21-23](#))
- F86** Words in [reg. 41\(3\)](#) substituted (11.4.1988) by [The Income Support \(General\) Amendment Regulations 1988 \(S.I. 1988/663\)](#), regs. 1(1), **18**

- F87** Words in reg. 41(3) substituted (10.7.1989) by The Family Credit and Income Support (General) Amendment Regulations 1989 (S.I. 1989/1034), regs. 1(1)(a), **7**
- F88** Words in reg. 41(3) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Income Support (General) Amendment Regulations 1992 (S.I. 1992/468), reg. 1(1), **Sch. para. 4**
- F89** Reg. 41(4) added (12.9.1988) by The Income Support (General) Amendment No. 4 Regulations 1988 (S.I. 1988/1445), regs. 1(1)(b), **9**
- F90** Reg. 41(5) added (9.10.1989) by The Income Support (General) Amendment No. 2 Regulations 1989 (S.I. 1989/1323), regs. 1(1)(b), **13**
- F91** Reg. 41(6) added (for specified purposes and with effect in accordance with reg. 1(2) of the amending S.I.) by The Income-related Benefits and Jobseeker's Allowance (Miscellaneous Amendments) Regulations 1997 (S.I. 1997/65), regs. 1(1)(2), **3(3)(e)**

Commencement Information

- I19** Reg. 41 in force at 11.4.1988, see [reg. 1](#)

Notional income

42.—(1) A claimant shall be treated as possessing income of which he has deprived himself for the purpose of securing entitlement to income support or increasing the amount of that benefit.

(2) Except in the case of—

- (a) a discretionary trust;
- (b) a trust derived from a payment made in consequence of a personal injury;
- ^{F92}(c) jobseeker's allowance;]
- ^{F93}(d) child benefit to which paragraph (2D) refers;]
- (e) ^{F94}working families' tax credit];
- (f) ^{F95}disabled person's tax credit],
- ^{F96}(g) a personal pension scheme or retirement annuity contract where the claimant is aged under 60,]
- ^{F97}(h) earnings top-up,][^{F98}or]
- ^{F98}(i) any sum to which paragraph 44(a) or 45(a) of Schedule 10 (disregard of compensation for personal injuries which is administered by the Court) refers,][^{F99}or]
- ^{F99}(j) rehabilitation allowance made under section 2 of the Employment and Training Act 1973.]

income which would become available to the claimant upon application being made but which has not been acquired by him shall be treated as possessed by him but only from the date on which ^{F100}it could be expected to be acquired were an application made].

^{F101}(2A) Where a person, aged not less than 60, is a member of, or a person deriving entitlement to a pension under, a personal pension scheme, or is a party to, or a person deriving entitlement to a pension under, a retirement annuity contract, and—

- (a) in the case of a personal pension scheme, he fails to purchase an annuity with the funds available in that scheme where—
 - (i) he defers, in whole or in part, the payment of any income which would have been payable to him by his pension fund holder;
 - (ii) he fails to take any necessary action to secure that the whole of any income which would be payable to him by his pension fund holder upon his applying for it, is so paid; or

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

- (iii) income withdrawal is not available to him under that scheme; or
- (b) in the case of a retirement annuity contract, he fails to purchase an annuity with the funds available under that contract,

the amount of any income foregone shall be treated as possessed by him, but only from the date on which it could be expected to be acquired were an application for it to be made.

(2B) The amount of any income foregone in a case to which either head (2A)(a)(i) or (ii) applies shall be the maximum amount of income which may be withdrawn from the fund and shall be determined by the [^{F102}Secretary of State] who shall take account of information provided by the pension fund holder in accordance with regulation 7(5) of the Social Security (Claims and Payments) Regulations 1987.

(2C) The amount of any income foregone in a case to which either head (2A)(a)(iii) or subparagraph (2A)(b) applies shall be the income that the claimant could have received without purchasing an annuity had the funds held under the relevant personal pension scheme or retirement annuity contract been held under a personal pension scheme where income withdrawal was available and shall be determined in the manner specified in paragraph (2B).]

[^{F103}(2D) This paragraph refers to child benefit payable in accordance with regulation 2(1)(a)(ii) of the Child Benefit and Social Security (Fixing and Adjustment of Rates) Regulations 1976 (weekly rate for only, elder or eldest child of a lone parent) but only to the extent that it exceeds the amount specified in regulation 2(1)(a)(i) of those Regulations.]

(3) Except in the case of a discretionary trust, or a trust derived from a payment made in consequence of a personal injury, any income which is due to be paid to the claimant but—

- (a) has not been paid to him;
- (b) is not a payment prescribed in regulation 9 or 10 of the Social Security (Payments on Account, Overpayment and Recovery) Regulations 1987 ^{F104} (duplication and prescribed payments or maintenance payments) and not made on or before the date prescribed in relation to it,

shall [^{F105}except for any amount to which paragraph (3A) or (B) applies] be treated as possessed by the claimant.

[^{F106}(3A) This paragraph applies to an amount which is due to be paid to the claimant under an occupational pension scheme but which is not paid because the trustees or managers of the scheme have suspended or ceased payments ^{F107}... due to an insufficiency of resources.]

[^{F106}(3B) This paragraph applies to any amount by which a payment made to the claimant from an occupational pension scheme falls short of the payment to which he was due under the scheme where the shortfall arises because the trustees or managers of the scheme have insufficient resources available to them to meet in full the scheme's liabilities^{F108}]

[^{F109}(4) [^{F110}Any payment of income, other than a payment of income specified in paragraph (4ZA)], made—

- (a) to a third party in respect of a single claimant or in respect of a member of the family (but not a member of the third party's family) shall be treated—
 - (i) in a case where that payment is derived from a payment of any benefit under the benefit Acts, a war disablement pension [^{F111}, war widow's pension or a pension payable to a person as a widow under the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 1983 insofar as that Order is made under the Naval and Marine Pay and Pensions Act 1865 [^{F112} or the Pensions and Yeomanry Pay Act 1884], or is made only under section 12(1) of the Social Security (Miscellaneous Provisions) Act 1977 and any power of Her Majesty otherwise than

under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown,] as possessed by that single claimant, if it is paid to him, or by that member, if it is paid to any member of that family;

- [^{F113}(ia) in a case where that payment is a payment of an occupational pension or is a pension or other periodical payment made under a personal pension scheme, as possessed by that single claimant or, as the case may be, by that member;]
- (ii) in any other case, as possessed by that single claimant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel, rent or rates for which housing benefit is payable, [^{F114}or]^{F115} ... any housing costs to the extent that they are met under regulations 17(1)(e) or 18(1)(f) (housing costs) ^{F116} ... ^{F117} ... ^{F118} ...), of that single claimant or, as the case may be, of any member of that family^{F119}, or is used for any [^{F120}council tax] or water charges for which that claimant or member is liable;]
- (b) to a single claimant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single claimant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family;

but, except where sub-paragraph (a)(i) applies and in the case of a person to whom section 23 of the Act (trade disputes) applies, this paragraph shall not apply to any payment in kind.]

[^{F121}(4ZA) Paragraph (4) shall not apply in respect of a payment of income made—

- (a) under the Macfarlane Trust, the Macfarlane (Special Payments) Trust, the Macfarlane (Special Payments) (No.2) Trust, the Fund, the Eileen Trust or the Independent Living Funds;
- (b) pursuant to section 19(1)(a) of the Coal Industry Act 1994 (concessionary coal); or
- (c) pursuant to section 2 of the Employment and Training Act 1973 in respect of a person's participation—
- (i) in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker's Allowance Regulations 1996;
- (ii) in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations; or
- (iii) in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations.]

[^{F122}(d) under an occupational pension scheme or in respect of a pension or other periodical payment made under a personal pension scheme where—

- (i) a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration or a judicial factor has been appointed on that person's estate under section 41 of the Solicitors (Scotland) Act 1980;
- (ii) the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
- (iii) the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.]

[^{F123}(4A) Where the claimant lives in a residential care home or a nursing home, or is temporarily absent from such a home, any payment made by a person other than the claimant or a member of his family in respect of some or all of the cost of maintaining the claimant or a member of his family in that home shall be treated as possessed by the claimant or by that member of his family.]

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

(5) Where a claimant's earnings are not ascertainable at the time of the determination of the claim or of any [^{F124}revision or supersession the Secretary of State] shall treat the claimant as possessing such earnings as is reasonable in the circumstances of the case having regard to the number of hours worked and the earnings paid for comparable employment in the area.

(6) [^{F125}Subject to paragraph (6A),] where—

- (a) a claimant performs a service for another person; and
- (b) that person makes no payment of earnings or pays less than that paid for a comparable employment in the area,

the [^{F126}Secretary of State] shall treat the claimant as possessing such earnings (if any) as is reasonable for that employment unless the claimant satisfies him that the means of that person are insufficient for him to pay or to pay more for the service^{F127}

[^{F128}(6A) Paragraph (6) shall not apply—

- (a) to a claimant who is engaged by a charitable or voluntary organisation or who is a volunteer if the [^{F129}Secretary of State] is satisfied in any of those cases that it is reasonable for him to provide the service free of charge;
- (b) in a case where the service is performed in connection with the claimant's participation in an employment or training programme in accordance with regulation 19(1)(q) of the Jobseeker's Allowance Regulations 1996; or
- (c) to a claimant who is engaged in work experience whilst participating in—
 - (i) the New Deal for Lone Parents; or
 - (ii) a scheme which has been approved by the Secretary of State as supporting the objectives of the New Deal for Lone Parents,

but this sub-paragraph shall only apply in respect of a claimant to the extent that he has been engaged in such work experience during the period specified in paragraph (6B).

(6B) The period specified for the purposes of paragraph (6A)(c) shall be the period commencing on the day on which the claimant was first engaged in such work experience with an employer and ending on the day—

- (a) which is 26 weeks after that day where he has been engaged in such work experience with that employer throughout that period; or
- (b) on which he completed 150 hours of such work experience with that employer,

whichever shall first occur.

(6C) In determining the number of hours of work experience which the claimant has completed for the purposes of paragraph (6B)(b), no account shall be taken of any time allowed to that claimant by his employer for a meal.]

(7) Where a claimant is treated as possessing any income under any of [^{F130}paragraphs (1) to (4A)] the foregoing provisions of this Part shall apply for the purposes of calculating the amount of that income as if a payment had actually been made and as if it were actual income which he does possess.

(8) Where a claimant is treated as possessing any earnings under paragraph (5) or (6) the foregoing provisions of this Part shall apply for the purposes of calculating the amount of those earnings as if a payment had actually been made and as if they were actual earnings which he does possess except that paragraph (3) of regulation 36 (calculation of net earnings of employed earners) shall not apply and his net earnings shall be calculated by taking into account the earnings which he is treated as possessing, less—

- (a) an amount in respect of income tax equivalent to an amount calculated by applying to those earnings [^{F131}the lower rate or, as the case may be, the lower rate and the basic rate of

tax] in the year of assessment less only the personal relief to which the claimant is entitled under sections 8(1) and (2) and 14(1)(a) and (2) of the Income and Corporation Taxes Act 1970 (personal relief) as is appropriate to his circumstances; but, if the period over which those earnings are to be taken into account is less than a year, [^{F132}the earnings to which the lower rate ^{F133}... of tax is to be applied and] the amount of the personal relief deductible under this paragraph shall be calculated on a pro rata basis;

[^{F134}(b) where the weekly amount of those earnings equals or exceeds the lower earnings limit, an amount representing primary Class 1 contributions under the Contributions and Benefits Act, calculated by applying to those earnings the initial and main primary percentages in accordance with section 8(1) (a) and (b) of that Act; and]

(c) one-half of any sum payable by the claimant [^{F135}in respect of a pay period] by way of a contribution towards an occupational or personal pension scheme.

[^{F136}(8A) In paragraphs (3A) and (3B) the expression “resources” has the same meaning as in the Social Security Pensions Act 1975 by virtue of section 66(1) of that Act.]

[^{F137}(9) In paragraph (4) the expression “ordinary clothing or footwear” means clothing or footwear for normal daily use, but does not include school uniforms, or clothing or footwear used solely for sporting activities.]

Textual Amendments

- F92** Reg. 42(2)(c) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income Support \(General\) \(Jobseeker’s Allowance Consequential Amendments\) Regulations 1996](#) (S.I. 1996/206), regs. 1(1), **17**
- F93** Reg. 42(2)(d) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Child Benefit, Child Support and Social Security \(Miscellaneous Amendments\) Regulations 1996](#) (S.I. 1996/1803), regs. 1(1)(b), **37(a)**
- F94** Words in reg. 42(2)(e) substituted (5.10.1999) by [The Social Security and Child Support \(Tax Credits\) Consequential Amendments Regulations 1999](#) (S.I. 1999/2566), regs. 1(2), 2(1), **Sch. 2 Pt. I**
- F95** Words in reg. 42(2)(f) substituted (5.10.1999) by [The Social Security and Child Support \(Tax Credits\) Consequential Amendments Regulations 1999](#) (S.I. 1999/2566), regs. 1(2), 2(2), **Sch. 2 Pt. II**
- F96** Reg. 42(2)(g) inserted (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Income-related Benefits Schemes and Social Security \(Claims and Payments\) \(Miscellaneous Amendments\) Regulations 1995](#) (S.I. 1995/2303), regs. 1(1)(a), **6(4)(a)** (with reg. 8)
- F97** Reg. 42(2)(h) added (with effect in accordance with reg. 1(6) of the amending S.I.) by [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996](#) (S.I. 1996/1944), reg. 1(1)(a), **Sch. para. 3**
- F98** Reg. 42(2)(i) and word added (with effect in accordance with reg. 1(2)(3) of the amending S.I.) by [The Income-related Benefits and Jobseeker’s Allowance \(Amendment\) \(No. 2\) Regulations 1997](#) (S.I. 1997/2197), regs. 1(2), **5(4)**
- F99** Reg. 42(2)(j) and word inserted (coming into force in accordance with reg. 1(2)(3) of the amending S.I.) by [The Social Security \(Miscellaneous Amendments\) Regulations 1998](#) (S.I. 1998/563), regs. 1(2), **6(1)(2)(e)**
- F100** Words in reg. 42(2) substituted (11.4.1988) by [The Income Support \(General\) Amendment Regulations 1988](#) (S.I. 1988/663), regs. 1(1), **19(a)**
- F101** Reg. 42(2A)-(2C) inserted (with effect in accordance with reg. 1(5) of the amending S.I.) by [The Income-related Benefits Schemes and Social Security \(Claims and Payments\) \(Miscellaneous Amendments\) Regulations 1995](#) (S.I. 1995/2303), regs. 1(1)(a), **6(4)(b)** (with reg. 8)
- F102** Words in reg. 42(2B) substituted (29.11.1999) by [The Social Security Act 1998 \(Commencement No. 12 and Consequential and Transitional Provisions\) Order 1999](#) (S.I. 1999/3178), reg. 3(1)(a), **Sch. 5 para. 4(a)** (with reg. 3(1)(b), Schs. 21-23)

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

- F103** Reg. 42(2D) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Child Benefit, Child Support and Social Security (Miscellaneous Amendments) Regulations 1996 (S.I. 1996/1803), regs. 1(1)(b), **37(b)**
- F104** S.I. 1987/491.
- F105** Words in reg. 42(3) inserted (22.5.1992) by The Income Support (General) Amendment (No.2) Regulations 1992 (S.I. 1992/1198), regs. 1, **2(a)**
- F106** Reg. 42(3A)(3B) inserted (22.5.1992) by The Income Support (General) Amendment (No.2) Regulations 1992 (S.I. 1992/1198), regs. 1, **2(b)**
- F107** Words in reg. 42(3A) omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of The Income-related Benefits Schemes (Miscellaneous Amendments) Regulations 1993 (S.I. 1993/315), regs. 1(1)(c), **6(a)**
- F108** Words in reg. 42(3B) omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of The Income-related Benefits Schemes (Miscellaneous Amendments) Regulations 1993 (S.I. 1993/315), regs. 1(1)(c), **6(b)**
- F109** Reg. 42(4) substituted (12.9.1988) by The Income Support (General) Amendment No. 4 Regulations 1988 (S.I. 1988/1445), regs. 1(1)(b), **10(a)**
- F110** Words in reg. 42(4) substituted (24.9.1998) by The Social Security Amendment (New Deal) (No.2) Regulations 1998 (S.I. 1998/2117), **regs. 1(1), 2(2)(a)**
- F111** Words in reg. 42(4) substituted (28.10.1995) by The Income-related Benefits Schemes Amendment (No. 2) Regulations 1995 (S.I. 1995/2792), regs. 1, **6(2)**
- F112** Words in reg. 42(4) inserted (20.12.1995) by The Income-related Benefits Schemes (Widows' etc. Pensions Disregards) Amendment Regulations 1995 (S.I. 1995/3282), regs. 1, **2(1)(d)**
- F113** Reg. 42(4)(a)(ia) inserted (15.11.1999) by The Social Security Amendment (Notional Income and Capital) Regulations 1999 (S.I. 1999/2640), regs. 1(1), **2(1)(a)**
- F114** Word in reg. 42(4)(a)(ii) inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by The Income-related Benefits Schemes (Miscellaneous Amendments) Regulations 1994 (S.I. 1994/527), regs. 1(1)(b), **4(2)(a)**
- F115** Words in reg. 42(4)(a)(ii) omitted (7.10.1991) by virtue of The Income Support (General) Amendment No. 4 Regulations 1991 (S.I. 1991/1559), regs. 1(1)(c), **8(a)** (with reg. 1(2))
- F116** Words in reg. 42(4)(a)(ii) omitted (with effect in accordance with reg. 1(3) of the amending S.I.) by virtue of The Income-related Benefits Schemes (Miscellaneous Amendments) Regulations 1994 (S.I. 1994/527), regs. 1(1)(b), **4(2)(b)**
- F117** Words in reg. 42(4)(a)(ii) omitted (10.4.1989) by virtue of The Income Support (General) Amendment No. 4 Regulations 1988 (S.I. 1988/1445), reg. 1(1)(c), **Sch. 1 para. 4** (with reg. 28)
- F118** Words in reg. 42(4)(a)(ii) omitted (with effect in accordance with reg. 1(1)(c) of the amending S.I.) by virtue of The Income Support (General) Amendment Regulations 1989 (S.I. 1989/534), reg. 1(1), **Sch. 1 para. 7**
- F119** Words in reg. 42(4)(a)(ii) added (7.10.1991) by The Income Support (General) Amendment No. 4 Regulations 1991 (S.I. 1991/1559), regs. 1(1)(c), **8(b)** (with reg. 1(2))
- F120** Words in reg. 42(4)(a)(ii) substituted (1.4.1993) by The Income-related Benefits Schemes (Miscellaneous Amendments) Regulations 1993 (S.I. 1993/315), reg. 1(1)(b), **Sch. para. 2**
- F121** Reg. 42(4ZA) inserted (24.9.1998) by The Social Security Amendment (New Deal) (No.2) Regulations 1998 (S.I. 1998/2117), regs. 1(1), **2(2)(b)**
- F122** Reg. 42(4ZA)(d) added (15.11.1999) by The Social Security Amendment (Notional Income and Capital) Regulations 1999 (S.I. 1999/2640), regs. 1(1), **2(3)(c)**
- F123** Reg. 42(4A) inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by The Income-related Benefits Schemes (Miscellaneous Amendments) Regulations 1994 (S.I. 1994/527), regs. 1(1)(b), **4(3)**
- F124** Words in reg. 42(5) substituted (29.11.1999) by The Social Security Act 1998 (Commencement No. 12 and Consequential and Transitional Provisions) Order 1999 (S.I. 1999/3178), reg. 3(1)(a), **Sch. 5 para. 4(b)** (with reg. 3(1)(b), Schs. 21-23)
- F125** Words in reg. 42(6) inserted (4.10.1999) by Income Support (General) Amendment Regulations 1999 (S.I. 1999/2554), regs. 1(a), **2(2)(a)(i)**

- F126** Words in reg. 42(6) substituted (29.11.1999) by The Social Security Act 1998 (Commencement No. 12 and Consequential and Transitional Provisions) Order 1999 (S.I. 1999/3178), reg. 3(1)(a), **Sch. 5 para. 4(a)** (with reg. 3(1)(b), Schs. 21-23)
- F127** Words in reg. 42(6) omitted (4.10.1999) by virtue of Income Support (General) Amendment Regulations 1999 (S.I. 1999/2554), regs. 1(a), **2(2)(a)(ii)**
- F128** Reg. 42(6A)(6B)(6C) inserted (4.10.1999) by Income Support (General) Amendment Regulations 1999 (S.I. 1999/2554), regs. 1(a), **2(2)(b)**
- F129** Words in reg. 42(6A)(a) substituted (29.11.1999) by Income Support (General) Amendment Regulations 1999 (S.I. 1999/2554), regs. 1(b), **2(2)(c)**
- F130** Words in reg. 42(7) substituted (coming into force in accordance with reg. 1(2)(3) of the amending S.I.) by The Social Security (Miscellaneous Amendments) Regulations 1998 (S.I. 1998/563), regs. 1(2), **13(1)(b)**
- F131** Words in reg. 42(8)(a) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Income-related Benefits Schemes (Miscellaneous Amendments) (No. 3) Regulations 1992 (S.I. 1992/2155), regs. 1(1), **18(a)**
- F132** Words in reg. 42(8)(a) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Income-related Benefits Schemes (Miscellaneous Amendments) (No. 3) Regulations 1992 (S.I. 1992/2155), regs. 1(1), **18(b)**
- F133** Words in reg. 42(8)(a) omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of The Income-related Benefits Schemes (Miscellaneous Amendments) (No.5) Regulations 1994 (S.I. 1994/2139), regs. 1(1)(a), **29**
- F134** Reg. 42(8)(b) substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by The Income-related Benefits Schemes (Miscellaneous Amendments) Regulations 1994 (S.I. 1994/527), regs. 1(1)(b), **4(4)**
- F135** Words in reg. 42(8)(c) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Income-related Benefits Schemes (Miscellaneous Amendments) (No.5) Regulations 1994 (S.I. 1994/2139), regs. 1(1)(a), **26**
- F136** Reg. 42(8A) inserted (22.5.1992) by The Income Support (General) Amendment (No.2) Regulations 1992 (S.I. 1992/1198), regs. 1, **2(c)**
- F137** Reg. 42(9) added (12.9.1988) by The Income Support (General) Amendment No. 4 Regulations 1988 (S.I. 1988/1445), regs. 1(1)(b), **10(b)**

Modifications etc. (not altering text)

- C2** Reg. 42 modified (temp.) (29.11.1999) by The Social Security (New Deal Pilot) Regulations 1999 (S.I. 1999/3156), regs. 1(1), **14(2)** (with regs. 1(2), 11, 19)
- C3** Reg. 42(4) applied with modifications (1.4.1993) by The National Assistance (Assessment of Resources) Regulations 1992 (S.I. 1992/2977), regs. 1, **17(3)**

Commencement Information

- I20** Reg. 42 in force at 11.4.1988, see reg. 1

Notional earnings of seasonal workers

^{F138}**43.**

Textual Amendments

- F138** Reg. 43 revoked (9.10.1989) by The Income Support (General) Amendment No. 2 Regulations 1989 (S.I. 1989/1323), regs. 1(1)(b), **14**

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

Commencement Information

I21 Reg. 43 in force at 11.4.1988, see [reg. 1](#)

Modifications in respect of children and young persons

44.—^{F139}(1) Any capital of a child or young person payable by instalments which are outstanding on—

- (a) the first day in respect of which income support is payable or at the date of the determination of the claim, whichever is the earlier; or
- (b) in the case of a supersession, the date of that supersession,

shall be treated as income if the aggregate of the instalments outstanding and the amount of that child's or young person's other capital calculated in accordance with Chapter VI of this Part in like manner as for the claimant would exceed £3,000.]

(2) In the case of a child or young person who is residing at an educational establishment at which he is receiving relevant education—

- (a) any payment made to the educational establishment, in respect of that child's or young person's maintenance, by or on behalf of a person who is not a member of the family or by a member of the family out of funds contributed for that purpose by a person who is not a member of the family, shall be treated as income of that child or young person but it shall only be taken into account over periods during which that child or young person is present at that educational establishment; and
- (b) if a payment has been so made, for any period in a benefit week in term-time during which that child or young person returns home, he shall be treated as possessing an amount of income in that week calculated by multiplying the amount of personal allowance and disabled child premium, if any, applicable in respect of that child or young person by the number equal to the number of days in that week in which he was present at his educational establishment and dividing the product by seven; but this sub-paragraph shall not apply where the educational establishment is provided under section 8 of the Education Act 1944 ^{F140} (duty of local authority to secure primary and secondary schools) by a local education authority or where the payment is made under section 49 or 50 of the Education (Scotland) Act 1980 ^{F141} (power of education authority to assist persons).

(3) Where a child or young person—

- (a) is resident at an educational establishment and he is wholly or partly maintained at that establishment by a local education authority under section 8 of the Education Act 1944; or
- (b) is maintained at an educational establishment under section 49 or 50 of the Education (Scotland) Act 1980,

he shall for each day he is present at that establishment be treated as possessing an amount of income equal to the sum obtained by dividing the amount of personal allowance and disabled child premium, if any, applicable in respect of him by seven.

(4) Where the income of a child or young person who is a member of the claimant's family calculated in accordance with [^{F142}Chapters I to V] of this Part exceeds the amount of the personal allowance and disabled child premium, if any, applicable in respect of that child or young person, the excess shall not be treated as income of the claimant.

(5) Where the capital of a child or young person if calculated in accordance with Chapter VI of this Part in like manner as for the claimant, [^{F143}except as provided in paragraph (1)], would exceed £3,000, any income of that child or young person shall not be treated as income of the claimant.

(6) In calculating the net earnings or net profit of a child or young person there shall be disregarded, (in addition to any sum which falls to be disregarded under paragraphs 11 to 13), any sum specified in paragraphs 14 and 15 of Schedule 8 (earnings to be disregarded).

(7) Any income of a child or young person which is to be disregarded under Schedule 9 (income other than earnings to be disregarded) shall be disregarded in such manner as to produce the result most favourable to the claimant.

(8) Where a child or young person is treated as possessing any income under paragraphs (2) and (3) the foregoing provisions of this Part shall apply for the purposes of calculating that income as if a payment had actually been made and as if it were actual income which he does possess.

[^{F144}(9) For the purposes of this regulation, a child or young person shall not be treated as present at his educational establishment on any day if on that day he spends the night with the claimant or a member of his household.]

Textual Amendments

F139 Reg. 44(1) substituted (29.11.1999) by The Social Security Act 1998 (Commencement No. 12 and Consequential and Transitional Provisions) Order 1999 (S.I. 1999/3178), reg. 3(1)(a), **Sch. 5 para. 5** (with reg. 3(1)(b), Schs. 21-23)

F140 1944 c. 31 section 8 was amended by the Education (Miscellaneous Provisions) Act 1948 (c. 40) section 3, the Education Act 1980 (c. 20) section 38 and Schedule 7 and by the Education Act 1981 (c. 60) section 2.

F141 1980 c. 44 section 50 was amended by the Education (Scotland) Act 1981 (c. 58) section 2.

F142 Words in reg. 44(4) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Income-related Benefits Schemes (Miscellaneous Amendments) (No. 4) Regulations 1993 (S.I. 1993/2119), regs. 1(1)(a), **15(3)**

F143 Words in reg. 44(5) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Income-related Benefits Schemes (Miscellaneous Amendments) (No. 4) Regulations 1993 (S.I. 1993/2119), regs. 1(1)(a), **15(4)**

F144 Reg. 44(9) added (11.4.1988) by The Income Support (General) Amendment Regulations 1988 (S.I. 1988/663), regs. 1(1), **20**

Commencement Information

I22 Reg. 44 in force at 11.4.1988, see reg. 1

CHAPTER VI

capital

Capital limit

[^{F145}**45.** For the purposes of section 134(1) of the Contributions and Benefits Act as it applies to income support (no entitlement to benefit if capital exceeds prescribed amount)—

- (a) except where paragraph (b) applies, the prescribed amount is £8,000;
- (b) where the circumstances prescribed in regulation 53(1B) apply in the claimant's case, the prescribed amount is £16,000.]

Textual Amendments

F145 Reg. 45 substituted (8.4.1996) by The Income-related Benefits Schemes (Miscellaneous Amendments) Regulations 1996 (S.I. 1996/462), regs. 1(2), **12(1)(a)**

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

Commencement Information

I23 Reg. 45 in force at 11.4.1988, see [reg. 1](#)

Calculation of capital

46.—(1) For the purposes of Part II of the Act as it applies to income support, the capital of a claimant to be taken into account shall, subject to paragraph (2), be the whole of his capital calculated in accordance with this Part and any income treated as capital under [^{F146}regulation 48 (income treated as capital).]

(2) There shall be disregarded from the calculation of a claimant's capital under paragraph (1) any capital, where applicable, specified in Schedule 10.

Textual Amendments

F146 Words in reg. 46(1) substituted (12.12.1988) by [The Income Support \(General\) Amendment No. 5 Regulations 1988 \(S.I. 1988/2022\)](#), regs. 1(1)(a), **10**

Commencement Information

I24 Reg. 46 in force at 11.4.1988, see [reg. 1](#)

Disregard of capital of child or young person

47. The capital of a child or young person who is a member of the claimant's family shall not be treated as capital of the claimant.

Commencement Information

I25 Reg. 47 in force at 11.4.1988, see [reg. 1](#)

Income treated as capital

48.—(1) Any [^{F147}... bounty derived from employment to which paragraph 7 of Schedule 8 applies [^{F148}and paid at intervals of at least one year] shall be treated as capital.

(2) Except in the case of an amount to which section 23(5) (a) (ii) of the Act (refund of tax in trade disputes cases) [^{F149}or regulation 41(4) (capital treated as income)] applies, any amount by way of a refund of income tax deducted from profits or emoluments chargeable to income tax under Schedule D or E shall be treated as capital.

(3) Any holiday pay which is not earnings under regulation 35(1) (d) (earnings of employed earners) shall be treated as capital.

(4) Except any income derived from capital disregarded under paragraph 1, 2, 4, 6, [^{F150}12 or 25 to 28] of Schedule 10, any income derived from capital shall be treated as capital but only from the date it is normally due to be credited to the claimant's account.

(5) Subject to paragraph (6), in the case of employment as an employed earner, any advance of earnings or any loan made by the claimant's employer shall be treated as capital.

[^{F151}(6) Paragraph (5) shall not apply to a person to whom section 23 of the Act (trade disputes) applies or in respect of whom section 20(3) of the Act (conditions of entitlement to income support) has effect as modified by section 23A(b) (effect of return to work).]

(7) Any payment under section 30 of the Prison Act 1952 ^{F152} (payments for discharged prisoners) or allowance under section 17 of the Prisons (Scotland) Act 1952 ^{F153} (allowances to prisoners on discharge) shall be treated as capital.

- ^{F154}(8) Any payment made by a local authority, which represents arrears of payments under—
- (a) paragraph 15 of Schedule 1 to the Children Act 1989 (power of a local authority to make contributions to a person with whom a child lives as a result of a residence order); or
 - (b) section 34(6) or as the case may be, section 50 of the Children Act 1975 (payments towards maintenance for children),

shall be treated as capital.

(8A) Any payment made by an authority, as defined in Article 2 of the Children Order which represents arrears of payments under Article 15 of, and paragraph 17 of Schedule 1 to, that Order (contribution by an authority to child's maintenance), shall be treated as capital.]

^{F155}(9) Any charitable or voluntary payment which is not made or not due to be made at regular intervals, other than one to which paragraph (10) applies, shall be treated as capital.]

- ^{F155}(10) This paragraph applies to a payment—
- (a) which is made to a person to whom section 23 of the Act (trade disputes) applies or in respect of whom section 20(3) of the Act (conditions of entitlement to income support) has effect as modified by section 23A(b) of the Act (effect of return to work) or to a member of the family of such a person;
 - (b) to which regulation 44(2) (modification in respect of children and young persons) applies; or
 - (c) which is made under the Macfarlane Trust^{F156}, the Macfarlane (Special Payments) Trust^{F157}, the Macfarlane (Special Payments) (No. 2) Trust^{F158}, the Fund^{F159}, the Eileen Trust^{F160} or [the Independent Living Funds].]

^{F161}(11) Any compensation within the meaning of regulation 35(3) (earnings of employed earners) which is made in respect of employment which is not part-time employment within the meaning of that regulation, to the extent that it is not earnings by virtue of regulation 35(1)(i)(i) shall be treated as capital.]

Textual Amendments

- F147** Word in reg. 48(1) omitted (12.9.1988) by virtue of [The Income Support \(General\) Amendment No. 4 Regulations 1988 \(S.I. 1988/1445\)](#), regs. 1(1)(b), **11(a)**
- F148** Words in reg. 48(1) inserted (12.9.1988) by [The Income Support \(General\) Amendment No. 4 Regulations 1988 \(S.I. 1988/1445\)](#), regs. 1(1)(b), **11(a)**
- F149** Words in reg. 48(2) inserted (12.9.1988) by [The Income Support \(General\) Amendment No. 4 Regulations 1988 \(S.I. 1988/1445\)](#), regs. 1(1)(b), **11(b)**
- F150** Words in reg. 48(4) substituted (12.12.1988) by [The Income Support \(General\) Amendment No. 5 Regulations 1988 \(S.I. 1988/2022\)](#), regs. 1(1)(a), **11(a)**
- F151** Reg. 48(6) substituted (11.4.1988) by [The Income Support \(General\) Amendment Regulations 1988 \(S.I. 1988/663\)](#), regs. 1(1), **21**
- F152** 1952 c. 52; section 30 was substituted by section 66 (3) of the [Criminal Justice Act 1967 \(c. 80\)](#).
- F153** 1952 c. 61.
- F154** Reg. 48(8)(8A) substituted for reg. 48(8) (coming into force in accordance with reg. 1(2)(3) of the amending S.I.) by [The Social Security \(Miscellaneous Amendments\) Regulations 1998 \(S.I. 1998/563\)](#), regs. 1(2), **14(1)**
- F155** Reg. 48(9)(10) added (12.12.1988) by [The Income Support \(General\) Amendment No. 5 Regulations 1988 \(S.I. 1988/2022\)](#), regs. 1(1)(a), **11(b)**

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

- F156** Words in reg. 48(10)(c) inserted (31.1.1990) by [The Income-related Benefits Schemes Amendment Regulations 1990 \(S.I. 1990/127\)](#), regs. 1(1), **3(3)(b)**
- F157** Words in reg. 48(10)(c) inserted (11.5.1991) by [The Income-related Benefits Schemes and Social Security \(Recoupment\) Amendment Regulations 1991 \(S.I. 1991/1175\)](#), regs. 1(1), **5(4)**
- F158** Words in reg. 48(10)(c) inserted (7.5.1992) by [The Income-related Benefits Schemes and Social Security \(Recoupment\) Amendment Regulations 1992 \(S.I. 1992/1101\)](#), regs. 1(1), **6(4)**
- F159** Words in reg. 48(10)(c) inserted (14.5.1993) by [The Income-related Benefits Schemes and Social Security \(Recoupment\) Amendment Regulations 1993 \(S.I. 1993/1249\)](#), regs. 1(1)(a), **4(3)(b)**
- F160** Words in reg. 48(10)(c) substituted (22.4.1993) by [The Social Security Benefits \(Miscellaneous Amendments\) \(No. 2\) Regulations 1993 \(S.I. 1993/963\)](#), regs. 1, **2(3)(4)**
- F161** Reg. 48(11) added (9.10.1989) by [The Income Support \(General\) Amendment No. 2 Regulations 1989 \(S.I. 1989/1323\)](#), regs. 1(1)(b), **15**

Commencement Information

- I26** Reg. 48 in force at 11.4.1988, see [reg. 1](#)

Calculation of capital in the United Kingdom

- 49.** Capital which a claimant possesses in the United Kingdom shall be calculated—
- (a) except in a case to which sub-paragraph (b) applies, at its current market or surrender value, less—
- (i) where there would be expenses attributable to sale, 10 per cent; and
- (ii) the amount of any incumbrance secured on it;
- (b) in the case of a National Savings Certificate—
- (i) if purchased from an issue the sale of which ceased before 1st July last preceding the first day on which income support is payable or the date of the determination of the claim, whichever is the earlier, or in the case of a ^[F162]supersession, the date of that supersession], at the price which it would have realised on that 1st July had it been purchased on the last day of that issue;
- (ii) in any other case, at its purchase price.

Textual Amendments

- F162** Words in [reg. 49\(b\)\(i\)](#) substituted (29.11.1999) by [The Social Security Act 1998 \(Commencement No. 12 and Consequential and Transitional Provisions\) Order 1999 \(S.I. 1999/3178\)](#), reg. 3(1)(a), [Sch. 5 para. 6](#) (with [reg. 3\(1\)\(b\)](#), [Schs. 21-23](#))

Commencement Information

- I27** Reg. 49 in force at 11.4.1988, see [reg. 1](#)

Calculation of capital outside the United Kingdom

- 50.** Capital which a claimant possesses in a country outside the United Kingdom shall be calculated—
- (a) in a case in which there is no prohibition in that country against the transfer to the United Kingdom of an amount equal to its current market or surrender value in that country, at that value;
- (b) in a case where there is such a prohibition, at the price which it would realise if sold in the United Kingdom to a willing buyer,

less, where there would be expenses attributable to sale, 10 per cent and the amount of any incumbrance secured on it.

Commencement Information

I28 Reg. 50 in force at 11.4.1988, see [reg. 1](#)

Notional capital

51.—(1) A claimant shall be treated as possessing capital of which he has deprived himself for the purpose of securing entitlement to income support or increasing the amount of that benefit ^[F163]except—

(a) where that capital is derived from a payment made in consequence of any personal injury and is placed on trust for the benefit of the claimant; or

(b) to the extent that the capital which he is treated as possessing is reduced in accordance with regulation 51A (diminishing notional capital rule) ^[F164]or

^[F164](c) any sum to which paragraph 44(a) or 45(a) of Schedule 10 (disregard of compensation for personal injuries which is administered by the Court) refers,]

(2) Except in the case of—

(a) a discretionary trust;

(b) a trust derived from a payment made in consequence of a personal injury; or

(c) any loan which would be obtainable only if secured against capital disregarded under Schedule 10, ^[F165]or

(d) a personal pension scheme or retirement annuity contract ^[F166]or

^[F166](e) any sum to which paragraph 44(a) or 45(a) of Schedule 10 (disregard of compensation for personal injuries which is administered by the Court) refers,]

any capital which would become available to the claimant upon application being made but which has not been acquired by him shall be treated as possessed by him but only from the date on which ^[F167]it could be expected to be acquired were an application made]

^[F168](3) ^[F169]Any payment of capital, other than a payment of capital specified in paragraph (3A)], made—

(a) to a third party in respect of a single claimant or in respect of a member of the family (but not a member of the third party's family) shall be treated—

(i) in a case where that payment is derived from a payment of any benefit under the benefit Acts, a war disablement pension^[F170], war widow's pension or a pension payable to a person as a widow under the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 1983 in so far as that Order is made under the Naval and Marine Pay and Pensions Act 1865 or the Pensions and Yeomanry Pay Act 1884, or is made only under section 12(1) of the Social Security (Miscellaneous Provisions) Act 1977 and any power of Her Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or who have died in consequence of service as members of the armed forces of the Crown,] as possessed by that single claimant, if it is paid to him, or by that member if it is paid to any member of the family;

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

- [^{F171}(ia) in a case where that payment is a payment of an occupational pension or is a pension or other periodical payment made under a personal pension scheme, as possessed by that single claimant or, as the case may be, by that member;]
- (ii) in any other case, as possessed by that single claimant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel, rent or rates for which housing benefit is payable, ^{F172}... any housing costs to the extent that they are met under regulation 17(1)(e) and 18(1)(f) (housing costs) or accommodation charge to the extent that it is met under regulation 19 ^{F173}... (persons in residential care or nursing homes ^{F174}... ^{F173}...), of that single claimant or, as the case may be, of any member of that family [^{F175}, or is used for any [^{F176}council tax] or water charges for which that claimant or member is liable];
- (b) to a single claimant or a member of the family in respect of a third party (but not in respect of another member of the family) shall be treated as possessed by that single claimant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family.]
- [^{F177}(3A) Paragraph (3) shall not apply in respect of a payment of capital made—
- (a) under the Macfarlane Trust, the Macfarlane (Special Payments) Trust, the Macfarlane (Special Payments) (No.2) Trust, the Fund, the Eileen Trust or the Independent Living Funds;
- (b) pursuant to section 2 of the Employment and Training Act 1973 in respect of a person's participation—
- (i) in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker's Allowance Regulations 1996;
- (ii) in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations; or
- (iii) in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations.]
- [^{F178}(c) under an occupational pension scheme or in respect of a pension or other periodical payment made under a personal pension scheme where—
- (i) a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration or a judicial factor has been appointed on that person's estate under section 41 of the Solicitors (Scotland) Act 1980;
- (ii) the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
- (iii) the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.]
- (4) Where a claimant stands in relation to a company in a position analogous to that of a sole owner or partner in the business of that company, he shall be treated as if he were such sole owner or partner and in such a case—
- (a) the value of his holding in that company shall, notwithstanding regulation 46 (calculation of capital), be disregarded; and
- (b) he shall, subject to paragraph (5), be treated as possessing an amount of capital equal to the value or, as the case may be, his share of the value of the capital of that company and the foregoing provisions of this Chapter shall apply for the purposes of calculating that amount as if it were actual capital which he does possess.

(5) For so long as the claimant undertakes activities in the course of the business of the company, the amount which he is treated as possessing under paragraph (4) shall be disregarded.

(6) Where a claimant is treated as possessing capital under any of paragraphs (1) to (4), the foregoing provisions of this Chapter shall apply for the purposes of calculating its amount as if it were actual capital which he does possess.

[^{F179}(7) For the avoidance of doubt a claimant is to be treated as possessing capital under paragraph (1) only if the capital of which he has deprived himself is actual capital.]

[^{F180}(8) In paragraph (3) the expression “ordinary clothing or footwear” means clothing or footwear for normal daily use, but does not include school uniforms, or clothing or footwear used solely for sporting activities.]

Textual Amendments

- F163** Words in reg. 51(1) substituted (1.10.1990) by [The Income Support \(General\) Amendment No. 3 Regulations 1990 \(S.I. 1990/1776\)](#), regs. 1(1)(a), **5(a)** (with reg. 1(2))
- F164** Reg. 51(1)(c) and word added (with effect in accordance with reg. 1(2)(3) of the amending S.I.) by [The Income-related Benefits and Jobseeker’s Allowance \(Amendment\) \(No. 2\) Regulations 1997 \(S.I. 1997/2197\)](#), regs. 1(2), **5(4)**
- F165** Reg. 51(2)(d) added (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Income-related Benefits Schemes and Social Security \(Claims and Payments\) \(Miscellaneous Amendments\) Regulations 1995 \(S.I. 1995/2303\)](#), regs. 1(1)(a), **6(5)** (with reg. 8)
- F166** Reg. 51(2)(e) and word added (with effect in accordance with reg. 1(2)(3) of the amending S.I.) by [The Income-related Benefits and Jobseeker’s Allowance \(Amendment\) \(No. 2\) Regulations 1997 \(S.I. 1997/2197\)](#), regs. 1(2), **5(4)**
- F167** Words in reg. 51(2) substituted (11.4.1988) by [The Income Support \(General\) Amendment Regulations 1988 \(S.I. 1988/663\)](#), regs. 1(1), **22(a)**
- F168** Reg. 51(3) substituted (12.9.1988) by [The Income Support \(General\) Amendment No. 4 Regulations 1988 \(S.I. 1988/1445\)](#), regs. 1(1)(b), **12(a)**
- F169** Words in reg. 51(3) substituted (24.9.1998) by [The Social Security Amendment \(New Deal\) \(No.2\) Regulations 1998 \(S.I. 1998/2117\)](#), regs. 1(1), **3(2)(a)(3)(c)**
- F170** Words in reg. 51(3)(a)(i) substituted (for specified purposes and with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income-related Benefits and Jobseeker’s Allowance \(Miscellaneous Amendments\) Regulations 1997 \(S.I. 1997/65\)](#), regs. 1(1)(2), **9**
- F171** Reg. 51(3)(a)(ia) inserted (15.11.1999) by [The Social Security Amendment \(Notional Income and Capital\) Regulations 1999 \(S.I. 1999/2640\)](#), regs. 1(1), **2(1)(a)**
- F172** Words in reg. 51(3)(a)(ii) omitted (7.10.1991) by virtue of [The Income Support \(General\) Amendment No. 4 Regulations 1991 \(S.I. 1991/1559\)](#), regs. 1(1)(c), **9(a)** (with reg. 1(2))
- F173** Words in reg. 51(3)(a)(ii) omitted (with effect in accordance with reg. 1(1)(c) of the amending S.I.) by virtue of [The Income Support \(General\) Amendment Regulations 1989 \(S.I. 1989/534\)](#), reg. 1(1), **Sch. 1 para. 7**
- F174** Words in reg. 51(3)(a)(ii) omitted (10.4.1989) by virtue of [The Income Support \(General\) Amendment No. 4 Regulations 1988 \(S.I. 1988/1445\)](#), reg. 1(1)(c), **Sch. 1 para. 4** (with reg. 28)
- F175** Words in reg. 51(3)(a)(ii) added (7.10.1991) by [The Income Support \(General\) Amendment No. 4 Regulations 1991 \(S.I. 1991/1559\)](#), regs. 1(1)(c), **9(b)** (with reg. 1(2))
- F176** Words in reg. 51(3)(a)(ii) substituted (1.4.1993) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/315\)](#), reg. 1(1)(b), **Sch. para. 3**
- F177** Reg. 51(3A) inserted (24.9.1998) by [The Social Security Amendment \(New Deal\) \(No.2\) Regulations 1998 \(S.I. 1998/2117\)](#), regs. 1(1), **3(2)(b)(3)(c)**
- F178** Reg. 51(3A)(c) added (15.11.1999) by [The Social Security Amendment \(Notional Income and Capital\) Regulations 1999 \(S.I. 1999/2640\)](#), regs. 1(1), **2(3)(c)**

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

F179 Reg. 51(7) added (11.4.1988) by [The Income Support \(General\) Amendment Regulations 1988 \(S.I. 1988/663\)](#), regs. 1(1), **22(c)**

F180 Reg. 51(8) added (12.9.1988) by [The Income Support \(General\) Amendment No. 4 Regulations 1988 \(S.I. 1988/1445\)](#), regs. 1(1)(b), **12(b)**

Modifications etc. (not altering text)

C4 Reg. 51(2) applied with modifications (1.4.1993) by [The National Assistance \(Assessment of Resources\) Regulations 1992 \(S.I. 1992/2977\)](#), regs. 1, **25(3)(a)**

C5 Reg. 51(3)(a)(ii) applied with modifications (1.4.1993) by [The National Assistance \(Assessment of Resources\) Regulations 1992 \(S.I. 1992/2977\)](#), regs. 1, **25(3)(b)**

C6 Reg. 51(3A) modified (temp.) (29.11.1999) by [The Social Security \(New Deal Pilot\) Regulations 1999 \(S.I. 1999/3156\)](#), regs. 1(1), **15(1)** (with regs. 1(2), 11, 19)

Commencement Information

I29 Reg. 51 in force at 11.4.1988, see [reg. 1](#)

[^{F181}Diminishing notional capital rule

51A.—(1) Where a claimant is treated as possessing capital under regulation 51(1) (notional capital), the amount which he is treated as possessing—

(a) in the case of a week that is subsequent to—

(i) the relevant week in respect of which the conditions set out in paragraph (2) are satisfied, or

(ii) a week which follows that relevant week and which satisfies those conditions,

shall be reduced by an amount determined under paragraph (2);

(b) in the case of a week in respect of which paragraph (1)(a) does not apply but where—

(i) that week is a week subsequent to the relevant week, and

(ii) that relevant week is a week in which the condition in paragraph (3) is satisfied,

shall be reduced by the amount determined under paragraph (3).

(2) This paragraph applies to a benefit week or part week where the claimant satisfies the conditions that—

(a) he is in receipt of income support; and

(b) but for regulation 51(1), he would have received an additional amount of income support in that benefit week or, as the case may be, that part week;

and in such a case, the amount of the reduction for the purposes of paragraph (1)(a) shall be equal to that additional amount.

(3) Subject to paragraph (4), for the purposes of paragraph (1)(b) the condition is that the claimant would have been entitled to income support in the relevant week, but for regulation 51(1), and in such a case the amount of the reduction shall be equal to the aggregate of—

(a) the amount of income support to which the claimant would have been entitled in the relevant week but for regulation 51(1); and for the purposes of this sub-paragraph if the relevant week is a part-week that amount shall be determined by dividing the amount of income support to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient by 7;

(b) the amount of housing benefit (if any) equal to the difference between his maximum housing benefit and the amount (if any) of housing benefit which he is awarded in respect

- of the benefit week, within the meaning of regulation 2(1) of the Housing Benefit (General) Regulations 1987 (interpretation), which includes the last day of the relevant week;
- (c) the amount of community charge benefit (if any) equal to the difference between his maximum community charge benefit and the amount (if any) of community charge benefit which he is awarded in respect of the benefit week, within the meaning of regulation 2(1) of the Community Charge Benefits (General) Regulations 1989 (interpretation) which includes the last day of the relevant week.
- [the amount of council tax benefit (if any) equal to the difference between his maximum council tax benefit and the amount (if any) of council tax benefit which he is awarded in respect of the benefit week which includes the last day of the relevant week, and for this purpose “benefit week” has the same meaning as in regulation 2(1) of the Council Tax Benefit (General) Regulations 1992 (interpretation).]
- ^{F182}(d)
- (4) The amount determined under paragraph (3) shall be re-determined under that paragraph if the claimant makes a further claim for income support and the conditions in paragraph (5) are satisfied, and in such a case—
- (a) sub-paragraphs (a), (b) and (c) of paragraph (3) shall apply as if for the words “relevant week” there were substituted the words “relevant subsequent week”; and
- (b) subject to paragraph (6), the amount as re-determined shall have effect from the first week following the relevant subsequent week in question.
- (5) The conditions are that—
- (a) a further claim is made 26 or more weeks after—
- (i) the date on which the claimant made a claim for income support in respect of which he was first treated as possessing the capital in question under regulation 51(1); or
- (ii) in a case where there has been at least one re-determination in accordance with paragraph (4), the date on which he last made a claim for income support which resulted in the weekly amount being re-determined; or
- (iii) the date on which he last ceased to be in receipt of income support; whichever last occurred; and
- (b) the claimant would have been entitled to income support but for regulation 51(1).
- (6) The amount as re-determined pursuant to paragraph (4) shall not have effect if it is less than the amount which applied in that case immediately before the re-determination and in such a case the higher amount shall continue to have effect.
- (7) For the purpose of this regulation—
- (a) “part-week” means a period to which sub-section (1A) of section 21 of the Act (amount etc. of income support) applies;
- (b) “relevant week” means the benefit week or part-week in which the capital in question of which the claimant has deprived himself within the meaning of regulation 51(1)—
- (i) was first taken into account for the purpose of determining his entitlement to income support; or
- (ii) was taken into account on a subsequent occasion for the purpose of determining or re-determining his entitlement to income support on that subsequent occasion and that determination or re-determination resulted in his beginning to receive, or ceasing to receive, income support;
- and where more than one benefit week or part-week is identified by reference to heads (i) and (ii) of this sub-paragraph the later or latest such benefit week or, as the case may be, the later or latest such part-week;

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

- (c) “relevant subsequent week” means the benefit week or part-week which includes the day on which the further claim or, if more than one further claim has been made, the last such claim was made.]

Textual Amendments

F181 Reg. 51A inserted (1.10.1990) by [The Income Support \(General\) Amendment No. 3 Regulations 1990 \(S.I. 1990/1776\)](#), regs. 1(1)(a), **6** (with reg. 1(2))

F182 Reg. 51A(3)(d) added (1.4.1993) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/315\)](#), reg. 1(1)(b), **Sch. para. 4**

Capital jointly held

52. Except where a claimant possesses capital which is disregarded under regulation 51 (4) (notional capital), where a claimant and one or more persons are beneficially entitled in possession to any capital asset they shall be treated as if each of them were entitled in possession [^{F183}to the whole beneficial interest therein in an equal share and the foregoing provisions of this Chapter shall apply for the purposes of calculating the amount of capital which the claimant is treated as possessing as if it were actual capital which the claimant does possess].

Textual Amendments

F183 Words in [reg. 52](#) substituted (12.10.1998) by [The Social Security Amendment \(Capital\) Regulations 1998 \(S.I. 1998/2250\)](#), regs. 1, **2(1)(2)(e)**

Commencement Information

I30 Reg. 52 in force at 11.4.1988, see [reg. 1](#)

Calculation of tariff income from capital

53.—(1) [^{F184}Except where the circumstances prescribed in paragraph (1B) apply to the claimant,] where the claimant's capital calculated in accordance with this Part exceeds £3,000 it shall be treated as equivalent to a weekly income of £1 for each complete £250 in excess of £3,000 but not exceeding [^{F185}£8,000].

[^{F186}(1A) Where the circumstances prescribed in paragraph (1B) apply to the claimant and that claimant's capital calculated in accordance with this Part exceeds £10,000, it shall be treated as equivalent to a weekly income of £1 for each complete £250 in excess of £10,000 but not exceeding £16,000.

(1B) For the purposes of paragraph (1A) and regulation 45, the prescribed circumstances are that the claimant lives permanently in—

- (a) a residential care or nursing home^{F187} ... and that home^{F187} ... provides board and personal care for the claimant by reason of his old age, disablement, past or present dependence on alcohol or drugs or past or present mental disorder; or
- (b) an establishment run by the Abbeyfield Society including all bodies corporate or incorporate which are affiliated to that Society; or
- (c) accommodation provided under section 3 of, and Part II of the Schedule to, the Polish Resettlement Act 1947 (provision of accommodation in camps) where the claimant requires personal care [^{F188}by reason of old age, disablement, past or present dependence

on alcohol or drugs, past or present mental disorder or a terminal illness and the care is provided in the home].

[residential accommodation.]

^{F189}(d)

(1C) For the purposes of paragraph (1B), a claimant shall be treated as living permanently in such home or accommodation where he is absent—

- (a) from a home or accommodation referred to in sub-paragraph [^{F190}(a), (b) or (d)] of paragraph (1B)—
 - (i) in the case of a claimant referred to in regulation 19(2) or in the case of a person over pensionable age, for a period not exceeding 52 weeks, and
 - (ii) in any other case, for a period not exceeding 13 weeks;
- (b) from accommodation referred to in sub-paragraph (c) of paragraph (1B), where the claimant, with the agreement of the manager of the accommodation, intends to return to the accommodation in due course.]

(2) Notwithstanding [^{F191}paragraphs (1) and (1A)], where any part of the excess is not a complete £250 that part shall be treated as equivalent to a weekly income of £1.

(3) For the purposes of [^{F191}paragraphs (1) and (1A)], capital includes any income treated as capital under regulations ^{F192}... 48 and 60 (^{F192}...income treated as capital and liable relative payments treated as capital).

[^{F193}(4) For the purposes of this regulation, the definition of “residential accommodation” in regulation 21(3) (applicable amounts of income support in special cases) shall have effect as if, after the words “subject to the following provisions of this regulation”, there were inserted “(except paragraphs (4) and (4A))”.]

Textual Amendments

- F184** Words in reg. 53(1) inserted (8.4.1996) by The Income-related Benefits Schemes (Miscellaneous Amendments) Regulations 1996 (S.I. 1996/462), regs. 1(2), **12(1)(b)(i)**
- F185** Sum in Reg. 53(1) substituted (9.4.1990) by The Income-Related Benefits (Miscellaneous Amendments) Regulations 1990 (S.I. 1990/671), regs. 1(1)(c), **5(2)**
- F186** Reg. 53(1A)-(1C) inserted (8.4.1996) by The Income-related Benefits Schemes (Miscellaneous Amendments) Regulations 1996 (S.I. 1996/462), regs. 1(2), **12(1)(b)(ii)**
- F187** Words in reg. 53(1B)(a) omitted (for specified purposes and with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of The Income-related Benefits and Jobseeker’s Allowance (Miscellaneous Amendments) Regulations 1997 (S.I. 1997/65), regs. 1(1)(2), **8(a)(i)**
- F188** Words in reg. 53(1B)(c) substituted (with effect in accordance with reg. 1(2)(3) of the amending S.I.) by The Income-related Benefits and Jobseeker’s Allowance (Amendment) (No. 2) Regulations 1997 (S.I. 1997/2197), regs. 1(2), **7(5)(6)(a)**
- F189** Reg. 53(1B)(d) inserted (for specified purposes and with effect in accordance with reg. 1(2) of the amending S.I.) by The Income-related Benefits and Jobseeker’s Allowance (Miscellaneous Amendments) Regulations 1997 (S.I. 1997/65), regs. 1(1)(2), **8(a)(ii)**
- F190** Words in reg. 53(1C)(a) substituted (for specified purposes and with effect in accordance with reg. 1(2) of the amending S.I.) by The Income-related Benefits and Jobseeker’s Allowance (Miscellaneous Amendments) Regulations 1997 (S.I. 1997/65), regs. 1(1)(2), **8(b)**
- F191** Words in reg. 53(2)(3) substituted (8.4.1996) by The Income-related Benefits Schemes (Miscellaneous Amendments) Regulations 1996 (S.I. 1996/462), regs. 1(2), **12(1)(b)(iii)**
- F192** Words in reg. 53(3) omitted (12.12.1988) by virtue of The Income Support (General) Amendment No. 5 Regulations 1988 (S.I. 1988/2022), regs. 1(1)(a), **13**

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

F193 Reg. 53(4) added (8.4.1996) by The Income-related Benefits Schemes (Miscellaneous Amendments) Regulations 1996 (S.I. 1996/462), regs. 1(2), **12(1)(b)(iv)**

Modifications etc. (not altering text)

C7 Reg. 53(3) modified (1.4.1993) by The National Assistance (Assessment of Resources) Regulations 1992 (S.I. 1992/2977), regs. 1, **28**

Commencement Information

I31 Reg. 53 in force at 11.4.1988, see [reg. 1](#)

CHAPTER VII

liable relatives

Interpretation

54. In this Chapter, unless the context otherwise requires—

“claimant” includes a young claimant;

“liable relative” means—

- (a) a spouse or former spouse of a claimant or of a member of the claimant's family;
- (b) a parent of a child or young person who is a member of the claimant's family or of a young claimant;
- (c) a person who has not been adjudged to be the father of a child or young person who is a member of the claimant's family or of a young claimant where that person is contributing towards the maintenance of that child, young person or young claimant and by reason of that contribution he may reasonably be treated as the father of that child, young person or young claimant;
- (d) a person liable to maintain another person by virtue of section 26(3)(c) of the Act (liability to maintain) where the latter is the claimant or a member of the claimant's family,

and, in this definition, a reference to a child's, young person's or young claimant's parent includes any person in relation to whom the child, young person or young claimant was treated as a child or a member of the family;

“payment” means a periodical payment or any other payment made by or derived from a liable relative including, except in the case of a discretionary trust, any payment which would be so made or derived upon application being made by the claimant but which has not been acquired by him but only from the date on which [^{F194}it could be expected to be acquired were an application made]; but it does not include any payment—

- (a) arising from a disposition of property made in contemplation of, or as a consequence of—
 - (i) an agreement to separate; or
 - (ii) any proceedings for judicial separation, divorce or nullity of marriage;
- (b) made after the death of the liable relative;
- (c) made by way of a gift but not in aggregate or otherwise exceeding £250 in the period of 52 weeks beginning with the date on which the payment, or if there is more than one such payment the first payment, is made; and, in the case of a claimant who continues to be in receipt of income support at the end of the period of 52 weeks, this provision shall continue to apply thereafter with the modification that any subsequent period of 52 weeks shall begin with the first day of the benefit week in which the first payment is made after the end of the previous period of 52 weeks;

- (d) to which regulation 44(2) applies (modifications in respect of children and young persons);
- (e) made—
 - (i) to a third party in respect of the claimant or a member of the claimant's family; or
 - (ii) to the claimant or to a member of the claimant's family in respect of a third party, where having regard to the purpose of the payment, the terms under which it is made and its amount it is unreasonable to take it into account;
- (f) in kind;
- (g) to, or in respect of, a child or young person who is to be treated as not being a member of the claimant's household under regulation 16 (circumstances in which a person is to be treated as being or not being a member of the same household);
- (h) which is not a periodical payment, to the extent that any amount of that payment—
 - (i) has already been taken into account under this Part by virtue of a previous claim or determination; or
 - (ii) has been recovered under section 27(1) of the Act (prevention of duplication of payments) or is currently being recovered; or
 - (iii) at the time the determination is made, has been used by the claimant except where he has deprived himself of that amount for the purpose of securing entitlement to income support or increasing the amount of that benefit;

“periodical payment” means—

- (a) a payment which is made or is due to be made at regular intervals in pursuance of a court order or agreement for maintenance;
- (b) in a case where the liable relative has established a pattern of making payments at regular intervals, any such payment;
- (c) any payment not exceeding the amount of income support payable had that payment not been made;
- (d) any payment representing a commutation of payments to which sub-paragraphs (a) or (b) of this definition applies whether made in arrears or in advance,

but does not include a payment due to be made before the first benefit week pursuant to the claim which is not so made;

“young claimant” means a person aged 16 or over but under 19 who makes a claim for income support.

Textual Amendments

F194 Words in reg. 54 substituted (11.4.1988) by [The Income Support \(General\) Amendment Regulations 1988 \(S.I. 1988/663\)](#), regs. 1(1), 23

Commencement Information

I32 Reg. 54 in force at 11.4.1988, see [reg. 1](#)

Treatment of liable relative payments

55. [F195Subject to regulation 55A and] except where regulation 60(1) (liable relative payments to be treated as capital) applies a payment shall—

- (a) to the extent that it is not a payment of income, be treated as income;

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

(b) be taken into account in accordance with the following provisions of this Chapter.

Textual Amendments

F195 Words in [reg. 55](#) inserted (19.4.1996) by [The Social Security Benefits \(Maintenance Payments and Consequential Amendments\) Regulations 1996 \(S.I. 1996/940\)](#), [regs. 1\(1\), 6\(2\)](#)

Commencement Information

I33 [Reg. 55](#) in force at 11.4.1988, see [reg. 1](#)

[^{F196}Disregard of payments treated as not relevant income

55A. Where the Secretary of State treats any payment as not being relevant income for the purposes of section 74A of the Social Security Administration Act 1992 (payment of benefit where maintenance payments collected by Secretary of State), that payment shall be disregarded in calculating a claimant's income.]

Textual Amendments

F196 [Reg. 55A](#) inserted (19.4.1996) by [The Social Security Benefits \(Maintenance Payments and Consequential Amendments\) Regulations 1996 \(S.I. 1996/940\)](#), [regs. 1\(1\), 6\(3\)](#)

Period over which periodical payments are to be taken into account

56.—(1) The period over which a periodical payment is to be taken into account shall be—

- (a) in a case where the payment is made at regular intervals, a period equal to the length of that interval;
- (b) in a case where the payment is due to be made at regular intervals but is not so made, such number of weeks as is equal to the number (and any fraction shall be treated as a corresponding fraction of a week) obtained by dividing the amount of that payment by the weekly amount of that periodical payment as calculated in accordance with regulation 58(4) (calculation of the weekly amount of a liable relative payment);
- (c) in any other case, a period equal to a week.

(2) The period under paragraph (1) shall begin on the date on which the payment is treated as paid under regulation 59 (date on which a liable relative payment is to be treated as paid).

Commencement Information

I34 [Reg. 56](#) in force at 11.4.1988, see [reg. 1](#)

Period over which payments other than periodical payments are to be taken into account

57.—(1) Subject to paragraph (2), the number of weeks over which a payment other than a periodical payment is to be taken into account shall be equal to the number (and any fraction shall be treated as a corresponding fraction of a week) obtained by dividing that payment by—

- (a) where the payment is in respect of the claimant or the claimant and any child or young person who is a member of the family, the aggregate of £2 and the amount of income support which would be payable had the payment not been made;

[^{F197}(b) where the payment is in respect of one, or more than one, child or young person who is a member of the family, the lesser of the amount (or the aggregate of the amounts) prescribed under Schedule 2, in respect of—

- (i) the personal allowance of the claimant and each such child or young person;
 - (ii) any family ^{F198}... premium;
 - (iii) any disabled child premium in respect of such a child; and
 - (iv) any carer premium if, but only if, that premium is payable because the claimant is in receipt, or is treated as being in receipt, of invalid care allowance by reason of the fact that he is caring for such a child or young person who is severely disabled;
- and the aggregate of £2 and the amount of income support which would be payable had the payment not been made.]

(2) Where a liable relative makes a periodical payment and any other payment concurrently and the weekly amount of that periodical payment, as calculated in accordance with regulation 58 (calculation of the weekly amount of a liable relative payment), is less than—

- (a) in a case where the periodical payment is in respect of the claimant or the claimant and any child or young person who is a member of the family, the aggregate of £2 and the amount of income support which would be payable had the payments not been made; or
- (b) in a case where the periodical payment is in respect of one or more than one child or young person who is a member of the family, the aggregate of the amount prescribed in Schedule 2 in respect of each such child or young person and any family ^{F199}... premium,

that other payment shall, subject to paragraph (3), be taken into account over a period of such number of weeks as is equal to the number obtained (and any fraction shall be treated as a corresponding fraction of a week) by dividing that payment by an amount equal to the extent of the difference between the amount referred to in sub-paragraph (a) or (b), as the case may be, and the weekly amount of the periodical payment.

(3) If—

- (a) the liable relative ceases to make periodical payments, the balance (if any) of the other payment shall be taken into account over the number of weeks equal to the number (and any fraction shall be treated as a corresponding fraction of a week) obtained by dividing that balance by the amount referred to in sub-paragraph (a) or (b) of paragraph (1), as the case may be;
- (b) the amount of any subsequent periodical payment varies, the balance (if any) of the other payment shall be taken into account over a period of such number of weeks as is equal to the number obtained (and any fraction shall be treated as a corresponding fraction of a week) by dividing that balance by an amount equal to the extent of the difference between the amount referred to in sub-paragraph (a) or (b) of paragraph (2) and the weekly amount of the subsequent periodical payment.

(4) The period under paragraph (1) or (2) shall begin on the date on which the payment is treated as paid under regulation 59 (date on which a liable relative payment is treated as paid) and under paragraph (3) shall begin on the first day of the benefit week in which the cessation or variation of the periodical payment occurred.

Textual Amendments

F197 Reg. 57(1)(b) substituted (15.10.1990) by [The Income Support \(General\) Amendment No. 3 Regulations 1990 \(S.I. 1990/1776\)](#), regs. 1(1)(b), 7 (with reg. 1(2))

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Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

- F198** Words in reg. 57(1)(b)(ii) omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Child Benefit, Child Support and Social Security \(Miscellaneous Amendments\) Regulations 1996 \(S.I. 1996/1803\)](#), regs. 1(1)(b), **38**
- F199** Words in reg. 57(2)(b) omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Child Benefit, Child Support and Social Security \(Miscellaneous Amendments\) Regulations 1996 \(S.I. 1996/1803\)](#), regs. 1(1)(b), **38**

Commencement Information

- I35** Reg. 57 in force at 11.4.1988, see [reg. 1](#)

Calculation of the weekly amount of a liable relative payment

58.—(1) Where a periodical payment is made or is due to be made at intervals of one week, the weekly amount shall be the amount of that payment.

(2) Where a periodical payment is made or is due to be made at intervals greater than one week and those intervals are monthly, the weekly amount shall be determined by multiplying the amount of the payment by 12 and dividing the product by 52.

(3) Where a periodical payment is made or is due to be made at intervals and those intervals are neither weekly nor monthly, the weekly amount shall be determined by dividing that payment by the number equal to the number of weeks (including any part of a week) in that interval.

(4) Where a payment is made and that payment represents a commutation of periodical payments whether in arrears or in advance, the weekly amount shall be the weekly amount of the individual periodical payments so commuted as calculated under paragraphs (1) to (3) as is appropriate.

(5) The weekly amount of a payment to which regulation 57 applies (period over which payments other than periodical payments are to be taken into account) shall be equal to the amount of the divisor used in calculating the period over which the payment or, as the case may be, the balance is to be taken into account.

Modifications etc. (not altering text)

- C8** Reg. 58(5) modified (1.4.1993) by [The National Assistance \(Assessment of Resources\) Regulations 1992 \(S.I. 1992/2977\)](#), regs. 1, **33(2)**

Commencement Information

- I36** Reg. 58 in force at 11.4.1988, see [reg. 1](#)

Date on which a liable relative payment is to be treated as paid

59.—(1) A periodical payment is to be treated as paid—

- (a) in the case of a payment which is due to be made before the first benefit week pursuant to the claim, on the day in the week in which it is due to be paid which corresponds to the first day of the benefit week;
- (b) in any other case, on the first day of the benefit week in which it is due to be paid unless, having regard to the manner in which income support is due to be paid in the particular case, it would be more practicable to treat it as paid on the first day of a subsequent benefit week.

(2) Subject to paragraph (3), any other payment shall be treated as paid—

- (a) in the case of a payment which is made before the first benefit week pursuant to the claim, on the day in the week in which it is paid which corresponds to the first day of the benefit week;
 - (b) in any other case, on the first day of the benefit week in which it is paid unless, having regard to the manner in which income support is due to be paid in the particular case, it would be more practicable to treat it as paid on the first day of a subsequent benefit week.
- (3) Any other payment paid on a date which falls within the period in respect of which a previous payment is taken into account, not being a periodical payment, is to be treated as paid on the first day following the end of that period.

Commencement Information

I37 Reg. 59 in force at 11.4.1988, see [reg. 1](#)

Liable relative payments to be treated as capital

60.—(1) Subject to paragraph (2), where a liable relative makes a periodical payment concurrently with any other payment, and the weekly amount of the periodical payment as calculated in accordance with regulation 58(1) to (4) (calculation of the weekly amount of a liable relative payment), is equal to or greater than the amount referred to in sub-paragraph (a) of regulation 57(2) (period over which payments other than periodical payments are to be taken into account) less the £2 referred to therein, or sub-paragraph (b) of that regulation, as the case may be, the other payment shall be treated as capital.

(2) If, in any case, the liable relative ceases to make periodical payments, the other payment to which paragraph (1) applies shall be taken into account under paragraph (1) of regulation 57 but, notwithstanding paragraph (4) thereof, the period over which the payment is to be taken into account shall begin on the first day of the benefit week following the last one in which a periodical payment was taken into account.

Commencement Information

I38 Reg. 60 in force at 11.4.1988, see [reg. 1](#)

[^{F200}CHAPTER VIIA

CHILD SUPPORT

Textual Amendments

F200 Pt. V Ch. VIIA inserted (19.4.1993) by [The Social Security \(Miscellaneous Provisions\) Amendment Regulations 1993 \(S.I. 1993/846\)](#), regs. 1(1), 3 (with reg. 1(2))

Interpretation

60A. In this Chapter—

“child support maintenance” means such periodical payments as are referred to in section 3(6) of the Child Support Act 1991;

“maintenance assessment” has the same meaning as in the Child Support Act 1991 by virtue of section 54 of that Act.

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

Treatment of child support maintenance

60B. [^{F201}Subject to regulation 60E,] all payments of child support maintenance shall to the extent that they are not payments of income be treated as income and shall be taken into account on a weekly basis in accordance with the following provisions of this Chapter.

Textual Amendments

F201 Words in reg. 60B inserted (19.4.1996) by [The Social Security Benefits \(Maintenance Payments and Consequential Amendments\) Regulations 1996 \(S.I. 1996/940\)](#), [regs. 1\(1\), 6\(4\)](#)

Calculation of the weekly amount of payments of child support maintenance

60C.—(1) The weekly amount of child support maintenance shall be determined in accordance with the following provisions of this regulation.

(2) Where payments of child support maintenance are made weekly, the weekly amount shall be the amount of that payment.

(3) Where payments of child support maintenance are made monthly, the weekly amount shall be determined by multiplying the amount of the payment by 12 and dividing the product by 52.

(4) Where payments of child support are made at intervals and those intervals are not a week or a month, the weekly amount shall be determined by dividing that payment by the number equal to the number of weeks (including any part of a week) in that interval.

(5) Where a payment is made and that payment represents a commutation of child support maintenance the weekly amount shall be the weekly amount of the individual child support maintenance payments so commuted as calculated in accordance with paragraphs (2) to (4) as appropriate.

(6) Paragraph (2), (3) or, as the case may be, (4) shall apply to any payments made at the intervals specified in that paragraph whether or not—

- (a) the amount paid is in accordance with the maintenance assessment, and
- (b) the intervals at which the payments are made are in accordance with the intervals specified by the Secretary of State under regulation 4 of the Child Support (Collection and Enforcement) Regulations 1992.

Date on which child support maintenance is to be treated as paid

60D.—[^{F202}(1) Subject to paragraph (2),] a payment of child support maintenance is to be treated as paid—

- (a) [^{F203}subject to sub-paragraph (aa),] in the case of a payment which is due to be paid before the first benefit week pursuant to the claim, on the day in the week in which it is due to be paid which corresponds to the first day of the benefit week;

[in the case of any amount of a payment which represents arrears of maintenance for a
^{F204}(aa) week prior to the first benefit week pursuant to a claim, on the day of the week in which it became due which corresponds to the first day of the benefit week;]

- (b) in any other case, on the first day of the benefit week in which [^{F205}it is due to be paid] or the first day of the first succeeding benefit week in which it is practicable to take it into account.]

[^{F206}(2) Where a payment to which paragraph (1)(b) refers is made to the Secretary of State and then transmitted to the person entitled to receive it, the payment shall be treated as paid on the first

day of the benefit week in which it is transmitted or, where it is not practicable to take it into account in that week, the first day of the first succeeding benefit week in which it is practicable to take the payment into account.]

Textual Amendments

- F202** Para. renumbered as (1) and words in [reg. 60D](#) inserted (with effect in accordance with [reg. 1\(6\)](#) of the amending S.I) by [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996 \(S.I. 1996/1944\)](#), [regs. 1\(1\)\(a\)](#), [6\(7\)\(a\)](#) (with [reg. 13](#))
- F203** Words in [reg. 60D\(a\)](#) inserted (with effect in accordance with [reg. 1\(6\)](#) of the amending S.I) by [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996 \(S.I. 1996/1944\)](#), [regs. 1\(1\)\(a\)](#), [6\(7\)\(b\)](#) (with [reg. 13](#))
- F204** [Reg. 60D\(aa\)](#) inserted (with effect in accordance with [reg. 1\(6\)](#) of the amending S.I) by [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996 \(S.I. 1996/1944\)](#), [regs. 1\(1\)\(a\)](#), [6\(7\)\(c\)](#) (with [reg. 13](#))
- F205** Words in [reg. 60D\(b\)](#) substituted (with effect in accordance with [reg. 1\(6\)](#) of the amending S.I) by [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996 \(S.I. 1996/1944\)](#), [regs. 1\(1\)\(a\)](#), [6\(7\)\(d\)](#) (with [reg. 13](#))
- F206** [Reg. 60D\(2\)](#) added (with effect in accordance with [reg. 1\(6\)](#) of the amending S.I) by [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996 \(S.I. 1996/1944\)](#), [regs. 1\(1\)\(a\)](#), [6\(7\)\(e\)](#) (with [reg. 13](#))

[^{F207}Disregard of payments treated as not relevant income

60E. Where the Secretary of State treats any payment of child support maintenance as not being relevant income for the purposes of section 74A of the Social Security Administration Act 1992 (payment of benefit where maintenance payments collected by Secretary of State), that payment shall be disregarded in calculating a claimant's income.]

Textual Amendments

- F207** [Reg. 60E](#) inserted (19.4.1996) by [The Social Security Benefits \(Maintenance Payments and Consequential Amendments\) Regulations 1996 \(S.I. 1996/940\)](#), [regs. 1\(1\)](#), [6\(5\)](#)

CHAPTER VIII

students

Interpretation

61. In this Chapter, unless the context otherwise requires—

[^{F208}“college of further education” means a college of further education within the meaning of Part I of the Further and Higher Education (Scotland) Act 1992;]

[^{F209}“contribution” means any contribution in respect of the income [^{F210}of a student or] of any other person which the Secretary of State or an education authority takes into account in ascertaining the amount of the student's grant [^{F211}or student loan], or any sums, which in determining the amount of a student's allowance or bursary in Scotland under the Further and Higher Education (Scotland) Act 1992, the Secretary of State or education authority takes into account being sums which the Secretary of State or the education authority consider that the holder of the allowance or bursary, the holder's parents and the holder's spouse can reasonably be expected to contribute towards the holder's expenses;]

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

[^{F209}“course of advanced education” means—

- (a) a course leading to a postgraduate degree or comparable qualification, a first degree or comparable qualification, a diploma of higher education or a higher national diploma; or
- (b) any other course which is of a standard above advanced GNVQ or equivalent, including a course which is of a standard above a general certificate of education (advanced level), a Scottish certificate of education (higher level) or a Scottish certificate of sixth year studies;]

“covenant income” means the income ^{F212}... payable to a student under a Deed of Covenant by a person whose income is, or is likely to be, taken into account in assessing the student's grant or award;

“education authority” means a government department, a local education authority as defined in section 114(1) of the Education Act 1944 ^{F213} (interpretation), [^{F214}a local education authority as defined in section 123 of the Local Government (Scotland) Act 1973], an education and library board established under Article 3 of the Education and Libraries (Northern Ireland) Order 1986^{F215}, any body which is a research council for the purposes of the Science and Technology Act 1965^{F216} or any analogous government department, authority, board or body, of the Channel Islands, Isle of Man or any other country outside Great Britain.

[^{F208}“the FEFC” means the Further Education Funding Council for England or the Further Education Funding Council for Wales;]

[^{F208}“full-time course of advanced education” means a course of advanced education which is taken by a person who is—

- (a) attending a full-time course of study which is not funded in whole or in part by the FEFC or a full-time course of study which is not funded in whole or in part by the Secretary of State for Scotland at a college of further education or a full-time course of study which is a course of higher education and is funded in whole or in part by the Secretary of State for Scotland;
- (b) undertaking a course of study which is funded in whole or in part by the FEFC if it involves more than 16 guided learning hours per week for the student in question, according to the number of guided learning hours per week for that student set out in the case of a course funded by the FEFC for England, in his learning agreement signed on behalf of the establishment which is funded by the FEFC for the delivery of that course or, in the case of a course funded by the FEFC for Wales, in a document signed on behalf of the establishment which is funded by the FEFC for the delivery of that course; or
- (c) undertaking a course of study (not being higher education) which is funded in whole or in part by the Secretary of State for Scotland at a college of further education if it involves—
 - (i) more than 16 hours per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff according to the number of hours set out in a document signed on behalf of the college; or
 - (ii) 16 hours or less per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff and it involves additional hours using structured learning packages supported by the teaching staff where the combined total of hours exceeds 21 per week, according to the number of hours set out in a document signed on behalf of the college;]

[^{F208}“full-time course of study” means a full-time course of study which—

- (a) is not funded in whole or in part by the FEFC or a full-time course of study which is not funded in whole or in part by the Secretary of State for Scotland at a college of further

- education or a full-time course of study which is a course of higher education and is funded in whole or in part by the Secretary of State for Scotland;
- (b) is funded in whole or in part by the FEFC if it involves more than 16 guided learning hours per week for the student in question, according to the number of guided learning hours per week for that student set out in the case of a course funded by the FEFC for England, in his learning agreement signed on behalf of the establishment which is funded by the FEFC for the delivery of that course or, in the case of a course funded by the FEFC for Wales, in a document signed on behalf of the establishment which is funded by the FEFC for the delivery of that course; or
 - (c) is not higher education and is funded in whole or in part by the Secretary of State for Scotland at a college of further education if it involves—
 - (i) more than 16 hours per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff according to the number of hours set out in a document signed on behalf of the college; or
 - (ii) 16 hours or less per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff and it involves additional hours using structured learning packages supported by the teaching staff where the combined total of hours exceeds 21 per week, according to the number of hours set out in a document signed on behalf of the college;]

“grant” means any kind of educational grant or award and includes any scholarship, studentship, exhibition, allowance or bursary [^{F217}but does not include a payment derived from funds made available by the Secretary of State for the purpose of assisting students in financial difficulties under section 100 of the Education Act 1944, [^{F218}section 65 of the Further and Higher Education Act 1992] or section 73 of the Education (Scotland) Act 1980][^{F219}or section 40 of the Higher and Further Education (Scotland) Act 1992];

“grant income” means—

- (a) any income by way of a grant;
- (b) in the case of a student other than one to whom sub-paragraph (c) refers, any contribution which has been assessed whether or not it has been paid;
- (c) in the case of a student to whom [^{F220}paragraph 1, 2, 10, 11 or 12 of Schedule 1B] applies (lone parent or disabled student), any contribution which has been assessed and which has been paid;

and any such contribution which is paid by way of a covenant shall be treated as part of the student's grant income.

[^{F208}“higher education” means higher education within the meaning of Part II of the Further and Higher Education (Scotland) Act 1992;]

[^{F221}“last day of the course” means the date on which the last day of the final academic term falls in respect of the course in which the student is enrolled;]

“period of study” means—

- (a) in the case of a course of study for one year or less, the period beginning with the start of the course [^{F222}and ending with the last day of the course];
- (b) in the case of a course of study for more than one year, in the first or, as the case may be, any subsequent year of the course, [^{F223}other than the final year of the course,] the period beginning with the start of the course or, as the case may be, that year's start and ending with either—

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

- (i) the day before the start of the next year of the course in a case where the student's grant is assessed at a rate appropriate to his studying throughout the year, or, if he does not have a grant, where it would have been assessed at such a rate had he had one; or
 - (ii) in any other case the day before the start of the normal summer vacation appropriate to his course;
- (c) [^{F224}in the final year of a course of study of more than one year, the period beginning with that year's start and ending with the last day of the course;]

“periods of experience” has the meaning prescribed in paragraph 1(1) of Schedule 5 to the [^{F225}Education (Mandatory Awards) Regulations 1995];

“sandwich course” has the meaning prescribed in paragraph 1(1) of Schedule 5 to the [^{F226}Education (Mandatory Awards) Regulations 1995];

[^{F209}“standard maintenance grant” means—]

- (a) except where paragraph (b) or (c) applies, in the case of a student attending a course of study at the University of London or an establishment within the area comprising the City of London and the Metropolitan Police District, the amount specified for the time being in paragraph 2(2)(a) of Schedule 2 to the Education (Mandatory Awards) Regulations 1995 (“the 1995 Regulations”) for such a student;
- (b) except where paragraph (c) applies, in the case of a student residing at his parent's home, the amount specified in paragraph 3(2) thereof;
- (c) in the case of a student receiving an allowance or bursary under the Further and Higher Education (Scotland) Act 1992, the amount of money specified as “standard maintenance allowance” for the relevant year appropriate for the student set out in the Guide to Undergraduate allowances issued by the Student Awards Agency for Scotland, or its nearest equivalent in the case of a bursary as set by the local education authority;
- (d) in any other case, the amount specified in paragraph 2(2) of Schedule 2 to the 1995 Regulations other than in sub-paragraph (a) or (b) thereof;

[^{F227}“student” means a person, other than a person in receipt of a training allowance,] aged less than 19 who is attending a full-time course of advanced education or, as the case may be, a person aged 19 or over but under pensionable age who is attending a full-time course of study at an educational establishment; and for the purposes of this definition—

- (a) a person who has started on such a course shall be treated as attending it ^{F228}... until [^{F229}the last day of the course] or such earlier date as he abandons it or is dismissed from it;
- (b) a person on a sandwich course shall be treated as attending a full-time course of advanced education or, as the case may be, of study;

[^{F230}“student loan” means a loan towards a student's maintenance pursuant to any regulations made under section 22 of the Teaching and Higher Education Act 1998, section 73 of the Education (Scotland) Act 1980 or Article 3 of the Education (Student Support) (Northern Ireland) Order 1998;

“year”, in relation to a course, means the period of 12 months beginning on 1st January, 1st April, 1st July or 1st September according to whether the academic year of the course begins in the winter, the spring, the summer or the autumn respectively, but if students are required to begin attending the course during August or September and to continue attending through the autumn the academic year of the course shall be considered to begin in the autumn rather than the summer.]

Textual Amendments

- F208** Words in [reg. 61](#) inserted (with effect in accordance with [reg. 1\(6\)](#) of the amending S.I.) by [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996](#) (S.I. 1996/1944), [regs. 1\(1\)\(a\)](#), **6(8)(b)** (with [reg. 13](#))
- F209** Words in [reg. 61](#) substituted (with effect in accordance with [reg. 1\(6\)](#) of the amending S.I.) by [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996](#) (S.I. 1996/1944), [regs. 1\(1\)\(a\)](#), **6(8)(a)** (with [reg. 13](#))
- F210** Words in [reg. 61](#) inserted (coming into force in accordance with [reg. 1\(2\)\(3\)](#) of the amending S.I.) by [The Social Security \(Miscellaneous Amendments\) Regulations 1998](#) (S.I. 1998/563), [regs. 1\(2\)](#), **4(1)(2)(e)**
- F211** Words in [reg. 61](#) inserted (1.8.1999, 30.8.1999 in so far as not already in force) by [The Social Security Amendment \(Students\) Regulations 1999](#) (S.I. 1999/1935), [regs. 1\(1\)\(b\)](#), **3(2)(a)**
- F212** Words in [reg. 61](#) omitted (with effect in accordance with [reg. 1\(6\)](#) of the amending S.I.) by virtue of [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996](#) (S.I. 1996/1944), [regs. 1\(1\)\(a\)](#), **6(8)(c)(i)** (with [reg. 13](#))
- F213** 1944 c. 31 as amended by S.I. 1974/595 article 3(22) Schedule 1 Part I and by S.I. 1977/293, **article 4(1)**.
- F214** Words in [reg. 61](#) substituted (with effect in accordance with [reg. 1\(6\)](#) of the amending S.I.) by [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996](#) (S.I. 1996/1944), [regs. 1\(1\)\(a\)](#), **6(8)(c)(ii)** (with [reg. 13](#))
- F215** S.I. 1986/594 (NI 3).
- F216** 1965 c. 4.
- F217** Words in [reg. 61](#) added (1.9.1990) by [The Social Security Benefits \(Student Loans and Miscellaneous Amendments\) Regulations 1990](#) (S.I. 1990/1549), [regs. 1\(1\)\(a\)](#), **5(5)** (with [reg. 7\(1\)](#))
- F218** Words in [reg. 61](#) substituted (with effect in accordance with [reg. 1\(6\)](#) of the amending S.I.) by [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996](#) (S.I. 1996/1944), [regs. 1\(1\)\(a\)](#), **6(8)(c)(iii)** (with [reg. 13](#))
- F219** Words in [reg. 61](#) added (with effect in accordance with [reg. 1\(6\)](#) of the amending S.I.) by [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996](#) (S.I. 1996/1944), [regs. 1\(1\)\(a\)](#), **6(8)(c)(iii)** (with [reg. 13](#))
- F220** Words in [reg. 61](#) substituted (with effect in accordance with [reg. 1\(2\)\(3\)](#) of the amending S.I.) by [The Income-related Benefits and Jobseeker's Allowance \(Amendment\) \(No. 2\) Regulations 1997](#) (S.I. 1997/2197), [regs. 1\(2\)](#), **5(5)**
- F221** Words in [reg. 61](#) inserted (5.8.1991) by [The Income Support \(General\) Amendment No. 4 Regulations 1991](#) (S.I. 1991/1559), [regs. 1\(1\)\(a\)](#), **10(a)** (with [reg. 1\(2\)](#))
- F222** Words in [reg. 61](#) substituted (5.8.1991) by [The Income Support \(General\) Amendment No. 4 Regulations 1991](#) (S.I. 1991/1559), [regs. 1\(1\)\(a\)](#), **10(b)(i)** (with [reg. 1\(2\)](#))
- F223** Words in [reg. 61](#) inserted (5.8.1991) by [The Income Support \(General\) Amendment No. 4 Regulations 1991](#) (S.I. 1991/1559), [regs. 1\(1\)\(a\)](#), **10(b)(ii)** (with [reg. 1\(2\)](#))
- F224** Words in [reg. 61](#) inserted (5.8.1991) by [The Income Support \(General\) Amendment No. 4 Regulations 1991](#) (S.I. 1991/1559), [regs. 1\(1\)\(a\)](#), **10(b)(iii)** (with [reg. 1\(2\)](#))
- F225** Words in [reg. 61](#) substituted (with effect in accordance with [reg. 1\(6\)](#) of the amending S.I.) by [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996](#) (S.I. 1996/1944), [regs. 1\(1\)\(a\)](#), **6(8)(c)(iv)** (with [reg. 13](#))
- F226** Words in [reg. 61](#) substituted (with effect in accordance with [reg. 1\(6\)](#) of the amending S.I.) by [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996](#) (S.I. 1996/1944), [regs. 1\(1\)\(a\)](#), **6(8)(c)(v)** (with [reg. 13](#))
- F227** Words in [reg. 61](#) substituted (6.4.1992) by [The Income Support \(General\) Amendment Regulations 1992](#) (S.I. 1992/468), [regs. 1\(1\)](#), **5(1)** (with [reg. 1\(2\)](#))
- F228** Words in [reg. 61](#) omitted (1.8.1995) by virtue of [The Social Security Benefits \(Miscellaneous Amendments\) Regulations 1995](#) (S.I. 1995/1742), [regs. 1\(1\)\(a\)](#), **2(2)(e)**

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

F229 Words in reg. 61 substituted (5.8.1991) by [The Income Support \(General\) Amendment No. 4 Regulations 1991 \(S.I. 1991/1559\)](#), regs. 1(1)(a), **10(c)** (with reg. 1(2))

F230 Words in reg. 61 substituted (1.8.1999, 30.8.1999 in so far as not already in force) by [The Social Security Amendment \(Students\) Regulations 1999 \(S.I. 1999/1935\)](#), regs. 1(1)(b), **3(2)(b)**

Commencement Information

I39 Reg. 61 in force at 11.4.1988, see [reg. 1](#)

Calculation of grant income

62.—(1) The amount of a student's grant income to be taken into account shall, subject to [^{F231}paragraphs (2) and (2A)], be the whole of his grant income.

(2) There shall be disregarded from the amount of a student's grant income any payment—

(a) intended to meet tuition fees or examination fees;

^{F232}(b)

(c) intended to meet additional expenditure incurred by a disabled student in respect of his attendance on a course;

(d) intended to meet additional expenditure connected with term time residential study away from the student's educational establishment;

(e) on account of the student maintaining a home at a place other than that at which he resides while attending his course but only to the extent that his rent or rates is not met by housing benefit;

(f) on account of any other person but only if that person is residing outside of the United Kingdom and there is no applicable amount in respect of him;

(g) intended to meet the cost of books and equipment^{F233} ... ^{F234} ...;

(h) intended to meet travel expenses incurred as a result of his attendance on the course.

[^{F235}(2A) Where a student does not have a student loan and is not treated as possessing such a loan, there shall be excluded from the student's grant income—

(a) the sum of £250 in respect of travel costs; and

(b) where no amount has been disregarded under paragraph (2)(g), the sum of £303 towards the cost of books and equipment,

whether or not any such costs are incurred.]

(3) A student's grant income[^{F236}, except any amount intended for the maintenance of dependants under [^{F237}Part 3 of Schedule 2 to the Education (Mandatory Awards) Regulations 1991] or intended for an older student under Part 4 of that Schedule,] shall be apportioned—

(a) subject to paragraph (4), in a case where it is attributable to the period of study, equally between the weeks in that period;

(b) in any other case, equally between the weeks in the period in respect of which it is payable.

[^{F238}(3A) Any amount intended for the maintenance of dependants or for an older student under the provisions referred to in paragraph (3) shall be apportioned equally over a period of 52 weeks or, if there are 53 benefit weeks (including part-weeks) in the year, 53.]

(4) In the case of a student on a sandwich course, any periods of experience within the period of study shall be excluded and the student's grant income shall be apportioned equally between the remaining weeks in that period.

Textual Amendments

- F231** Words in reg. 62(1) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) \(No. 3\) Regulations 1992](#) (S.I. 1992/2155), regs. 1(1), **20**
- F232** Reg. 62(2)(b) omitted (with effect in accordance with reg. 1(6) of the amending S.I.) by virtue of [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996](#) (S.I. 1996/1944), regs. 1(1)(a), **6(9)(a)** (with reg. 13)
- F233** Words in reg. 62(2)(g) omitted (with effect in accordance with reg. 1(6) of the amending S.I.) by virtue of [The Income-related Benefits Schemes and Social Fund \(Miscellaneous Amendments\) Regulations 1996](#) (S.I. 1996/1944), regs. 1(1)(a), **6(9)(b)** (with reg. 13)
- F234** Words in reg. 62(2)(g) omitted (1.8.1999, 30.8.1999 in so far as not already in force) by virtue of [The Social Security Amendment \(Students\) Regulations 1999](#) (S.I. 1999/1935), regs. 1(1)(b), **3(3)(a)**
- F235** Reg. 62(2A) substituted (1.8.1999, 30.8.1999 in so far as not already in force) by [The Social Security Amendment \(Students\) Regulations 1999](#) (S.I. 1999/1935), regs. 1(1)(b), **3(3)(b)**
- F236** Words in reg. 62(3) inserted (11.4.1988) by [The Income Support \(General\) Amendment Regulations 1988](#) (S.I. 1988/663), regs. 1(1), **24(a)**
- F237** Words in reg. 62(3) substituted (6.4.1992) by [The Income Support \(General\) Amendment Regulations 1992](#) (S.I. 1992/468), regs. 1(1), **5(2)(b)** (with reg. 1(2))
- F238** Reg. 62(3A) inserted (11.4.1988) by [The Income Support \(General\) Amendment Regulations 1988](#) (S.I. 1988/663), regs. 1(1), **24(b)**

Calculation of covenant income where a contribution is assessed

63.—(1) Where a student is in receipt of income by way of a grant during a period of study and a contribution has been assessed, the amount of his covenant income to be taken into account for that period and any summer vacation immediately following shall be the whole amount of his covenant income less, subject to paragraph (3), the amount of the contribution.

(2) The weekly amount of the student's covenant income shall be determined—

- (a) by dividing the amount of income which falls to be taken into account under paragraph (1) by 52 or, if there are 53 benefit weeks (including part weeks) in the year, 53; and
- (b) by disregarding from the resulting amount, £5.

(3) For the purposes of paragraph (1), the contribution shall be treated as increased by the amount, if any, by which the amount excluded under ^{F239}regulation 62(2)(h) (calculation of grant income) falls short of the amount for the time being specified in paragraph 7(4)(i) of Schedule 2 to the Education (Mandatory Awards) Regulations 1991 (travel expenditure).]

Textual Amendments

- F239** Words in reg. 63(3) substituted (6.4.1992) by [The Income Support \(General\) Amendment Regulations 1992](#) (S.I. 1992/468), regs. 1(1), **5(3)** (with reg. 1(2))

Commencement Information

- I40** Reg. 63 in force at 11.4.1988, see [reg. 1](#)

Covenant income where no grant income or no contribution is assessed

64.—(1) Where a student is not in receipt of income by way of a grant the amount of his covenant income shall be calculated as follows—

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

- (a) any sums intended for any expenditure specified in regulation 62(2)(a) to (f), (calculation of grant income) necessary as a result of his attendance on the course, shall be disregarded;
 - (b) any covenant income, up to the amount of the standard maintenance grant, which is not so disregarded, shall be apportioned equally between the weeks of the period of study and there shall be disregarded from the covenant income to be so apportioned the amount which would have been disregarded under [F240 regulation 62(2)(g) and (h) and (2A)] (calculation of grant income) had the student been in receipt of the standard maintenance grant;
 - (c) the balance, if any, shall be divided by 52 or, if there are 53 benefit weeks (including part weeks) in the year, 53 and treated as weekly income of which £5 shall be disregarded.
- (2) Where a student is in receipt of income by way of a grant and no contribution has been assessed, the amount of his covenant income shall be calculated in accordance with sub-paragraphs (a) to (c) of paragraph (1), except that—
- (a) the value of the standard maintenance grant shall be abated by the amount of his grant income less an amount equal to the amount of any sums disregarded under regulation 62(2) (a) to (f); and
 - (b) the amount to be disregarded under paragraph (1)(b) shall be abated by an amount equal to the amount of any sums disregarded under [F240 regulation 62(2)(g) and (h) and (2A)].

Textual Amendments

F240 Words in reg. 64 substituted (6.4.1992) by [The Income Support \(General\) Amendment Regulations 1992 \(S.I. 1992/468\)](#), regs. 1(1), 5(4) (with reg. 1(2))

Commencement Information

I41 Reg. 64 in force at 11.4.1988, see [reg. 1](#)

Relationship with amounts to be disregarded under Schedule 9

65. No part of a student's covenant income or grant income shall be disregarded under paragraph 15 of Schedule 9 (charitable and voluntary payments) and any other income [F241 to which sub-paragraph (1) of that paragraph applies shall be disregarded only to the extent that] the amount disregarded under regulation 63(2)(b) (calculation of covenant income where a contribution is assessed) or, as the case may be, 64(1)(c) (covenant income where no grant income or no contribution is assessed) is less than [F242 £20].

Textual Amendments

F241 Words in reg. 65 substituted (with effect in accordance with reg. 1(2)(3) of the amending S.I.) by [The Income Support \(General\) Amendment Regulations 1990 \(S.I. 1990/547\)](#), regs. 1(1)(b), 14(a)

F242 Sum in reg. 65 substituted (8.4.1996) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) Regulations 1996 \(S.I. 1996/462\)](#), regs. 1(2), 8(a)

Commencement Information

I42 Reg. 65 in force at 11.4.1988, see [reg. 1](#)

Other amounts to be disregarded

66.—(1) For the purposes of ascertaining income [^{F243}other than grant income, covenant income and loans treated as income in accordance with regulation 66A], any amounts intended for any expenditure specified in regulation 62(2) (calculation of grant income) necessary as a result of his attendance on the course shall be disregarded but only if, and to the extent that, the necessary expenditure exceeds or is likely to exceed the amount of the sums disregarded under regulation 62(2) [^{F244}and (2A)], 63(3) [^{F245}, 64(1)(a) or (b) and 66A(5) (calculation of grant income, covenant income and treatment of student loans)] on like expenditure.

(2) Where a claim is made in respect of any period in the normal summer vacation and any income is payable under a Deed of Covenant which commences or takes effect after the first day of that vacation, that income shall be disregarded.

Textual Amendments

F243 Words in reg. 66(1) substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) Regulations 1994 \(S.I. 1994/527\)](#), regs. 1(1)(b), **5(a)**

F244 Words in reg. 66(1) inserted (with effect in accordance with reg. 1(3) of the amending S.I.) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) Regulations 1994 \(S.I. 1994/527\)](#), regs. 1(1)(b), **5(b)**

F245 Words in reg. 66(1) substituted (1.8.1999, 30.8.1999 in so far as not already in force) by [The Social Security Amendment \(Students\) Regulations 1999 \(S.I. 1999/1935\)](#), regs. 1(1)(b), **3(4)**

Commencement Information

I43 Reg. 66 in force at 11.4.1988, see reg. 1

^{F246}Treatment of student loans

66A.—^{F247}(1) A student loan shall be treated as income.]

(2) In calculating the weekly amount of the loan to be taken into account as income—

- (a) except where sub-paragraph (b) applies, the loan shall be apportioned equally between the weeks in the academic year in respect of which the loan is payable;
- (b) in the case of a loan which is payable in respect of the final academic year of the course or if the course is only of one academic year's duration, in respect of that year the loan shall be apportioned equally between the weeks in the period beginning with the start of the final academic year or, as the case may be, the single academic year and ending with ^{F248}the last day of the course,]

and from the weekly amount so apportioned there shall be disregarded £10.

^{F249}(3) A student shall be treated as possessing a student loan in respect of an academic year where—

- (a) a student loan has been made to him in respect of that year; or
- (b) he could acquire such a loan in respect of that year by taking reasonable steps to do so.]]

^{F249}(4) Where a student is treated as possessing a student loan under paragraph (3), the amount of the student loan to be taken into account as income shall be, subject to paragraph (5)—

- (a) in the case of a student to whom a student loan is made in respect of an academic year, a sum equal to the maximum student loan he is able to acquire in respect of that year by taking reasonable steps to do so and either—

Status: Point in time view as at 29/11/1999.

Changes to legislation: There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V. (See end of Document for details)

- (i) in the case of a student other than one to whom head (ii) refers, any contribution whether or not it has been paid to him; or
- (ii) in the case of a student to whom paragraph 1, 2, 10, 11 or 12 of Schedule 1B applies (lone parent or disabled student), any contribution which has actually been paid to him;
- (b) in the case of a student to whom a student loan is not made in respect of an academic year, the maximum student loan that would be made to the student if—
 - (i) he took all reasonable steps to obtain the maximum student loan he is able to acquire in respect of that year; and
 - (ii) no deduction in that loan was made by virtue of the application of a means test.]

[^{F249}(5) There shall be deducted from the amount of income taken into account under paragraph (4)

- (a) the sum of £250 in respect of travel costs; and
 - (b) where no amount has been disregarded under regulation 62(2)(g), the sum of £303 towards the cost of books and equipment,
- whether or not any such costs are incurred.]

Textual Amendments

- F246** Reg. 66A inserted (1.9.1990) by [The Social Security Benefits \(Student Loans and Miscellaneous Amendments\) Regulations 1990 \(S.I. 1990/1549\)](#), regs. 1(1)(a), **5(7)** (with reg. 7(1))
- F247** Reg. 66A(1) substituted (1.8.1999, 30.8.1999 in so far as not already in force) by [The Social Security Amendment \(Students\) Regulations 1999 \(S.I. 1999/1935\)](#), regs. 1(1)(b), **3(5)(a)**
- F248** Words in reg. 66A(2)(b) substituted (5.8.1991) by [The Income Support \(General\) Amendment No. 4 Regulations 1991 \(S.I. 1991/1559\)](#), regs. 1(1)(a), **12** (with reg. 1(2))
- F249** Reg. 66A(3)-(5) substituted for reg. 66A(3) (with effect in accordance with reg. 1(1)(b) of the amending S.I.) by [The Social Security Amendment \(Students\) Regulations 1999 \(S.I. 1999/1935\)](#), regs. 1(1)(b), **3(5)(b)**

Disregard of contribution

67. Where the claimant or his partner is a student and^{F250}, for the purposes of assessing a contribution to the student's grant [^{F251}or student loan], the other partner's income has been taken into account, an amount equal to that contribution shall be disregarded for the purposes of assessing that other partner's income.]

Textual Amendments

- F250** Words in reg. 67 substituted (8.4.1996) by [The Income-related Benefits Schemes \(Miscellaneous Amendments\) Regulations 1996 \(S.I. 1996/462\)](#), regs. 1(2), **10(1)(2)(a)**
- F251** Words in reg. 67 inserted (1.8.1999, 30.8.1999 in so far as not already in force) by [The Social Security Amendment \(Students\) Regulations 1999 \(S.I. 1999/1935\)](#), regs. 1(1)(b), **3(6)**

Commencement Information

- I44** Reg. 67 in force at 11.4.1988, see reg. 1

[^{F252}Further disregard of student's income

67A. Where any part of a student's income has already been taken into account for the purposes of assessing his entitlement to a grant [^{F253}or student loan], the amount taken into account shall be disregarded in assessing that student's income.]

Textual Amendments

F252 Reg. 67A inserted (coming into force in accordance with reg. 1(2)(3) of the amending S.I.) by The Social Security (Miscellaneous Amendments) Regulations 1998 (S.I. 1998/563), regs. 1(2), **4(3)(4)(e)**

F253 Words in reg. 67A inserted (1.8.1999, 30.8.1999 in so far as not already in force) by The Social Security Amendment (Students) Regulations 1999 (S.I. 1999/1935), regs. 1(1)(b), **3(7)**

Income treated as capital

68. Any amount by way of a refund of tax deducted from a student's income shall be treated as capital.

Commencement Information

I45 Reg. 68 in force at 11.4.1988, see reg. 1

Disregard of changes occurring during summer vacation

69. In calculating a student's income [^{F254}there shall be disregarded] any change in the standard maintenance grant occurring in the recognised summer vacation appropriate to the student's course, if that vacation does not form part of his period of study, from the date on which the change occurred up to the end of that vacation.

Textual Amendments

F254 Words in reg. 69 substituted (29.11.1999) by The Social Security Act 1998 (Commencement No. 12 and Consequential and Transitional Provisions) Order 1999 (S.I. 1999/3178), reg. 3(1)(a), **Sch. 5 para. 7** (with reg. 3(1)(b), Schs. 21-23)

Commencement Information

I46 Reg. 69 in force at 11.4.1988, see reg. 1

Status:

Point in time view as at 29/11/1999.

Changes to legislation:

There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, PART V.