SCHEDULE 5

Regulation 40

Sums to be disregarded in the calculation of income other than earnings

Modifications etc. (not altering text)

C1 Sch. 5 modified (22.11.2010) by The Jobseekers Allowance (Work for Your Benefit Pilot Scheme) Regulations 2010 (S.I. 2010/1222), regs. 1(2), 16

1. Any amount paid by way of tax on income which is to be taken into account under regulation 40 (calculation of income other than earnings).

[^{F1}A2. Any payment made to the claimant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme.]

Textual Amendments

F1 Sch. 5 para. A2 inserted (25.4.2011) by The Jobseekers Allowance (Mandatory Work Activity Scheme) Regulations 2011 (S.I. 2011/688), regs. 1, 14(1)(b)(2)

[^{F2}A3. Any payment made to the claimant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Employment, Skills and Enterprise Scheme.]

Textual Amendments

- F2 Sch. 5 para. A3 inserted (20.5.2011) by The Jobseekers Allowance (Employment, Skills and Enterprise Scheme) Regulations 2011 (S.I. 2011/917), regs. 1, 14(1)(b)(2)
- 2. Any payment in respect of any expenses incurred or to be incurred by a claimant who is—
 - (a) engaged by a charitable or voluntary organisation; or
 - (b) a volunteer,

if he otherwise derives no remuneration or profit from the employment and is not to be treated as possessing any earnings under regulation 42(9) (notional income).

[^{F3}2A. Any payment in respect of expenses arising out of the claimant's participation in a service user group.]

Textual Amendments

F3 Sch. 5 para. 2A inserted (2.11.2009) by The Social Security (Miscellaneous Amendments) (No. 4) Regulations 2009 (S.I. 2009/2655), regs. 1(3)(a), 6(6)(a)

3. In the case of employment as an employed earner, any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment.

4. Where a claimant is on income support $[^{F4}$, an income-based jobseeker's allowance or an income-related employment and support allowance] the whole of his income.

Textual Amendments

F4 Words in Sch. 5 para. 4 substituted (27.10.2008) by The Employment and Support Allowance (Consequential Provisions) Regulations 2008 (S.I. 2008/1082), regs. 1, 25(a)

5. Where the claimant is a member of a joint-claim couple for the purposes of the Jobseekers Act and his partner is on an income-based jobseeker's allowance, the whole of the claimant's income.

6. Any disability living allowance $[F^5$, armed forces independence payment] $[F^6$ or personal independence payment].

Textual Amendments

- F5 Words in Sch. 5 para. 6 inserted (8.4.2013) by The Armed Forces and Reserve Forces Compensation Scheme (Consequential Provisions: Subordinate Legislation) Order 2013 (S.I. 2013/591), art. 2(2), Sch. para. 34(7)
- **F6** Words in Sch. 5 para. 6 inserted (8.4.2013) by The Personal Independence Payment (Supplementary Provisions and Consequential Amendments) Regulations 2013 (S.I. 2013/388), reg. 2, **Sch. para. 36(7)**

7. Any concessionary payment made to compensate for the non-payment of-

- (a) any payment specified in paragraph 6 or 9;
- (b) income support;
- (c) an income-based jobseeker's allowance.
- $[^{F7}(d)$ an income-related employment and support allowance.]

Textual Amendments

F7 Sch. 5 para. 7(d) added (27.10.2008) by The Employment and Support Allowance (Consequential Provisions) Regulations 2008 (S.I. 2008/1082), regs. 1, **25(b)**

8. Any mobility supplement under [^{F8}article 20 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006]^{M1} (including such a supplement by virtue of any other scheme or order) or under article 25A of the Personal Injuries (Civilians) Scheme 1983 ^{M2} or any payment intended to compensate for the non-payment of such a supplement.

Textual Amendments

F8 Words in Sch. 5 para. 8 substituted (5.1.2009) by The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), **5(6)(a)**

Marginal Citations

- M1 S.I. 1983/883; as amended by S.I. 1983/1521, 1986/592, 1990/1308, 1991/766, 1992/710, 1995/766, 1997/286 and 2001/409.
- M2 S.I. 1983/686; amended by S.I. 1983/1164 and 1540, 1986/628, 1990/1300, 1991/708, 1992/702, 1995/445, 1997/812 and 2001/420.

9. Any attendance allowance.

10. Any payment to the claimant as holder of the Victoria Cross or of the George Cross or any analogous payment.

- 11.—(1) Any payment—
 - (a) by way of an education maintenance allowance made pursuant to-
 - (i) regulations made under section 518 of the Education Act 1996^{M3} (payment of school expenses; grant of scholarships etc.);
 - (ii) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980 ^{M4} (power to assist persons to take advantage of educational facilities);
 - [^{F9}(iii) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992; ^{F10}...]
 - (b) corresponding to such an education maintenance allowance, made pursuant to-
 - (i) section 14 or section 181 of the Education Act 2002 ^{M5} (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or
 - (ii) regulations made under section 181 of that Act[^{F11}; or
 - (c) in England, by way of financial assistance made pursuant to section 14 of the Education Act 2002.]
- (2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to-
 - (a) regulations made under section 518 of the Education Act 1996;
 - (b) regulations made under section 49 of the Education (Scotland) Act 1980; or
- [^{F12}(c) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992,]

in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance [^{F13}or other payment] made pursuant to any provision specified in sub-paragraph (1).

Textual Amendments

- F9 Sch. 5 para. 11(1)(a)(iii) substituted (5.1.2009) by The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), 5(6)(b)(i)
- F10 Word in Sch. 5 para. 11(1) omitted (31.10.2011) by virtue of The Social Security (Miscellaneous Amendments) (No. 3) Regulations 2011 (S.I. 2011/2425), regs. 1(2), 19(8)(a)
- F11 Sch. 5 para. 11(1)(c) and word added (31.10.2011) by The Social Security (Miscellaneous Amendments) (No. 3) Regulations 2011 (S.I. 2011/2425), regs. 1(2), **19(8)(b)**
- F12 Sch. 5 para. 11(2)(c) substituted (5.1.2009) by The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), 5(6)(b)(ii)
- **F13** Words in Sch. 5 para. 11(2) inserted (31.10.2011) by The Social Security (Miscellaneous Amendments) (No. 3) Regulations 2011 (S.I. 2011/2425), regs. 1(2), **19(8)(c)**

Marginal Citations

M3 1996 c. 56; section 518 was substituted by the School Standards and Framework Act 1998 (c. 31), section 129.

M5 2002 c. 32; section 14 was amended by the Education Act 2005 (c. 18), section 98 and Schedule 14, paragraph 23.

12. Any payment made to the claimant by way of a repayment under regulation 11(2) of the Education (Teacher Student Loans) (Repayment etc) Regulations 2002^{M6}.

M4 1980 c. 44.

Marginal Citations M6 S.I. 2002/2086.

13.—(1) ^{M7}Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 except—

- (a) a payment made as a substitute for income support, a jobseeker's allowance, incapacity benefit[^{F14}, severe disablement allowance or an employment and support allowance];
- (b) a payment of an allowance referred to in section 2(3) of the 1973 Act or section 2(5) of the Enterprise and New Towns (Scotland) Act 1990;
- (c) a payment intended to meet the cost of living expenses which relate to any one or more of the items specified in sub-paragraph (2) whilst a claimant is participating in an education, training or other scheme to help him enhance his employment prospects unless the payment is a Career Development Loan paid pursuant to section 2 of the 1973 Act and the period of education or training or the scheme, which is supported by that loan, has been completed; or
- (d) for the purpose only of assessing entitlement to housing benefit in respect of a dwelling other than the one which the claimant normally occupies as his home, a payment made to a person to whom regulation 7(5)(b) (circumstances in which a person is or is not to be treated as occupying a dwelling as his home) applies to the extent that the payment is made in respect of the cost of living away from home.

(2) The items specified in this sub-paragraph for the purposes of sub-paragraph (1)(c) are food, ordinary clothing or footwear, household fuel or rent of the claimant or, where the claimant is a member of a family, any other member of his family, or any council tax or water charges for which that claimant or member is liable.

(3) For the purposes of this paragraph, "rent" means eligible rent less any deductions in respect of non-dependants which fall to be made under regulation 74 (non-dependant deductions).

Textual Amendments

F14 Words in Sch. 5 para. 13(1)(a) substituted (1.4.2010 for specified purposes, 5.4.2010 in so far as not already in force) by The Social Security (Miscellaneous Amendments) (No. 2) Regulations 2010 (S.I. 2010/641), regs. 1(3)(a), 8(10)(a)

Marginal Citations

M7 1990 c. 35.

14.—(1) Subject to sub-paragraph (2), any of the following payments—

- (a) a charitable payment;
- (b) a voluntary payment;
- (c) a payment (not falling within sub-paragraph (a) or (b) above) from a trust whose funds are derived from a payment made in consequence of any personal injury to the claimant;
- (d) a payment under an annuity purchased—

(i) pursuant to any agreement or court order to make payments to the claimant; or

(ii) from funds derived from a payment made,

in consequence of any personal injury to the claimant; or

- (e) a payment (not falling within sub-paragraphs (a) to (d)) received by virtue of any agreement or court order to make payments to the claimant in consequence of any personal injury to the claimant.
- (2) Sub-paragraph (1) shall not apply to a payment which is made or due to be made by-
 - (a) a former partner of the claimant, or a former partner of any member of the claimant's family; or
 - (b) the parent of a child or young person where that child or young person is a member of the claimant's family.

15. Subject to paragraph 34, £10 of any of the following, namely-

- (a) a war disablement pension (except insofar as such a pension falls to be disregarded under paragraph 8 or 9);
- [^{F15}(b) a war widow's pension or [^{F16}war widower's pension];]
 - (c) a pension payable to a person as a widow, widower or surviving civil partner under ^{F17}...^{M8} 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;
 - (d) a guaranteed income payment [^{F18}and, if the amount of that payment has been abated to less than £10 by a [^{F19}pension or payment falling within article 31(1)(a) or (b) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2005], so much of [^{F20}that pension or payment] as would not, in aggregate with the amount of [^{F21}any] guaranteed income payment disregarded, exceed £10];
 - (e) a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs;
 - (f) a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above;
 - (g) pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.

Textual Amendments

- F15 Sch. 5 para. 15 substituted (19.5.2008) by The Social Security (Miscellaneous Amendments) (No.2) Regulations 2008 (S.I. 2008/1042), regs. 1(2), 3(12)(a)
- F16 Words in Sch. 5 para. 15(b) substituted (2.11.2009) by The Social Security (Miscellaneous Amendments) (No. 4) Regulations 2009 (S.I. 2009/2655), regs. 1(3)(a), 6(6)(b)(i)
- F17 Words in Sch. 5 para. 15(c) omitted (5.1.2009) by virtue of The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), 5(6)(c)(i)
- F18 Words in Sch. 5 para. 15(d) inserted (5.1.2009) by The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), 5(6)(c)(ii)
- **F19** Words in Sch. 5 para. 15(d) substituted (2.11.2009) by The Social Security (Miscellaneous Amendments) (No. 4) Regulations 2009 (S.I. 2009/2655), regs. 1(3)(a), 6(6)(aa)(b)(ii)
- F20 Words in Sch. 5 para. 15(d) substituted (2.11.2009) by The Social Security (Miscellaneous Amendments) (No. 4) Regulations 2009 (S.I. 2009/2655), regs. 1(3)(a), 6(6)(b)(ii)(bb)
- F21 Word in Sch. 5 para. 15(d) substituted (2.11.2009) by The Social Security (Miscellaneous Amendments) (No. 4) Regulations 2009 (S.I. 2009/2655), regs. 1(3)(a), 6(6)(b)(ii)(cc)

Marginal Citations M8 1977 c. 5.

16. Subject to paragraph 34, £15 of any—

- (a) widowed mother's allowance paid pursuant to section 37 of the Act;
- (b) widowed parent's allowance paid pursuant to section 39A of the Act M9 .

Marginal Citations

M9 Section 39A was inserted by section 55(2) of the Welfare Reform and Pensions Act 1999 (c. 30).

17.—(1) Any income derived from capital to which the claimant is or is treated under regulation 51 (capital jointly held) as beneficially entitled but, subject to sub-paragraph (2), not income derived from capital disregarded under paragraphs 1, 2, 4, 8, 14 or 25 to 28 of Schedule 6.

(2) Income derived from capital disregarded under paragraphs 2, 4 or 25 to 28 of Schedule 6 but only to the extent of—

- (a) any mortgage repayments made in respect of the dwelling or premises in the period during which that income accrued; or
- (b) any council tax or water charges which the claimant is liable to pay in respect of the dwelling or premises and which are paid in the period during which that income accrued.

(3) The definition of "water charges" in regulation 2(1) shall apply to sub-paragraph (2) of this paragraph with the omission of the words "in so far as such charges are in respect of the dwelling which a person occupies as his home".

Textual Amendments

F22 Sch. 5 para. 18 omitted (19.5.2008) by virtue of The Social Security (Miscellaneous Amendments) (No.2) Regulations 2008 (S.I. 2008/1042), regs. 1(2), **3(12)(b)**

19. Where the claimant makes a parental contribution in respect of a student attending a course at an establishment in the United Kingdom or undergoing education in the United Kingdom, which contribution has been assessed for the purposes of calculating—

- (a) under, or pursuant to regulations made under powers conferred by, sections 1 or 2 of the Education Act 1962 or section 22 of the Teaching and Higher Education Act 1998 ^{M10}, that student's award;
- (b) under regulations made in exercise of the powers conferred by section 49 of the Education (Scotland) Act 1980^{MII}, that student's bursary, scholarship, or other allowance under that section or under regulations made in exercise of the powers conferred by section 73 of that Act of 1980, any payment to that student under that section; or
- (c) the student's student loan,

an amount equal to the weekly amount of that parental contribution, but only in respect of the period for which that contribution is assessed as being payable.

Marginal CitationsM101998 c. 30.M111980 c. 44.

20.—(1) Where the claimant is the parent of a student aged under 25 in advanced education who either—

- (a) is not in receipt of any award, grant or student loan in respect of that education; or
- (b) is in receipt of an award under section 2 of the Education Act 1962 or an award bestowed by virtue of the Teaching and Higher Education Act 1998, or regulations made thereunder, or a bursary, scholarship or other allowance under section 49(1) of the Education (Scotland) Act 1980, or a payment under section 73 of that Act of 1980,

and the claimant makes payments by way of a contribution towards the student's maintenance, other than a parental contribution falling within paragraph 19, an amount specified in sub-paragraph (2) in respect of each week during the student's term.

- (2) For the purposes of sub-paragraph (1), the amount shall be equal to—
 - (a) the weekly amount of the payments; or
 - (b) the amount by way of a personal allowance for a single claimant under 25 less the weekly amount of any award, bursary, scholarship, allowance or payment referred to in sub-paragraph (1)(b),

whichever is less.

21. Any payment made to the claimant by a child or young person or a non-dependant.

22. Where the claimant occupies a dwelling as his home and the dwelling is also occupied by a person other than one to whom paragraph 21 or 42 refers and there is a contractual liability to make payments to the claimant in respect of the occupation of the dwelling by that person or a member of his family—

- [^{F23}(a) where the aggregate of any payments made in respect of any one week in respect of the occupation of the dwelling by that person or a member of his family, or by that person and a member of his family, is less than £20, the whole of that amount; or
 - (b) where the aggregate of any such payments is £20 or more per week, £20.]

Textual Amendments

F23 Sch. 5 para. 22(a)(b) substituted (1.4.2008 for specified purposes, 7.4.2008 in so far as not already in force) by The Social Security (Miscellaneous Amendments) (No. 5) Regulations 2007 (S.I. 2007/2618), regs. 1(3), 11(12)

23.—(1) Any income in kind, except where regulation 40(10)(b) (provision of support under section 95 or 98 of the Immigration and Asylum Act in the calculation of income other than earnings) applies.

(2) The reference in sub-paragraph (1) to "income in kind" does not include a payment to a third party made in respect of the claimant which is used by the third party to provide benefits in kind to the claimant.

24. Any income which is payable in a country outside the United Kingdom for such period during which there is a prohibition against the transfer to the United Kingdom of that income.

25.—(1) Any payment made to the claimant in respect of a person who is a member of his family—

(a) pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002 ^{M12} or [^{F24}in accordance] with a scheme approved by the Scottish Ministers under [^{F25}section 51A] of the Adoption (Scotland) Act 1978 ^{M13} (schemes for payments of allowances to adopters) [^{F26}or in accordance with a scheme made under section 71 (adoption allowance schemes) of the Adoption and Children (Scotland) Act 2007;]

 $F^{27}(b)$

- [^{F28}(ba) which is a payment made by a local authority in pursuance of section 15(1) of, and paragraph 15 of Schedule 1 to, the Children Act 1989 (local authority contribution to a child's maintenance where the child is living with a person as a result of a residence order) or in Scotland section 50 of the Children Act 1975 (payments towards maintenance of children);]
 - (c) which is a payment made by an authority, as defined in Article 2 of the Children Order, in pursuance of Article 15 of, and paragraph 17 of Schedule 1 to, that Order (contribution by an authority to child's maintenance);
 - (d) in accordance with regulations made pursuant to section 14F of the Children Act 1989^{M14} (special guardianship support services).

F29

(2) Any payment, other than a payment to which sub-paragraph (1)(a) applies, made pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.

^{F30}(3)

Textual .	Amendments
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- F24 Words in Sch. 5 para. 25(1)(a) inserted (19.5.2008) by The Social Security (Miscellaneous Amendments) (No.2) Regulations 2008 (S.I. 2008/1042), regs. 1(2), 3(12)(c)
- F25 Words in Sch. 5 para. 25(1)(a) substituted (5.1.2009) by The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), 5(6)(d)(i)
- F26 Words in Sch. 5 para. 25(1)(a) inserted (15.7.2011) by The Adoption and Children (Scotland) Act 2007 (Consequential Modifications) Order 2011 (S.I. 2011/1740), art. 1(2), Sch. 1 para. 39(4)
- **F27** Sch. 5 para. 25(1)(b) omitted (5.1.2009) by virtue of The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), **5(6)(d)(ii)**
- **F28** Sch. 5 para. 25(1)(ba) inserted (2.11.2009) by The Social Security (Miscellaneous Amendments) (No. 4) Regulations 2009 (S.I. 2009/2655), regs. 1(3)(a), **6(6)(c)**
- **F29** Words in Sch. 5 para. 25(1) omitted (1.4.2011 for specified purposes, 4.4.2011 in so far as not already in force) by virtue of The Housing Benefit and Council Tax Benefit (Miscellaneous Amendments) Regulations 2010 (S.I. 2010/2449), regs. 1(3), **2(10)(a)**
- **F30** Sch. 5 para. 25(3) omitted (1.4.2011 for specified purposes, 4.4.2011 in so far as not already in force) by virtue of The Housing Benefit and Council Tax Benefit (Miscellaneous Amendments) Regulations 2010 (S.I. 2010/2449), regs. 1(3), **2(10)(b)**

Marginal Citations

- M12 2002 c. 38.
- **M13** 1978 c. 28.
- M14 1989 c. 41; section 14F was inserted by the Adoption and Children Act 2002.

[F31 26. Any payment made to the claimant with whom a person is accommodated by virtue of arrangements made—

- (a) by a local authority under—
 - (i) section 23(2)(a) of the Children Act 1989 (provision of accommodation and maintenance for a child whom they are looking after),
 - (ii) section 26 of the Children (Scotland) Act 1995 (manner of provision of accommodation to child looked after by local authority), or
 - (iii) regulations 33 or 51 of the Looked After Children (Scotland) Regulations 2009 (fostering and kinship care allowances and fostering allowances); or
- (b) by a voluntary organisation under section 59(1)(a) of the Children Act 1989 (provision of accommodation by voluntary organisations).]

Textual Amendments

F31 Sch. 5 para. 26 substituted (1.11.2010) by The Social Security (Miscellaneous Amendments) (No. 5) Regulations 2010 (S.I. 2010/2429), regs. 1(2), 7(3)

27. Any payment made to the claimant or his partner for a person ("the person concerned"), who is not normally a member of the claimant's household but is temporarily in his care, by—

- (a) a health authority;
- (b) a local authority but excluding payments of housing benefit made in respect of the person concerned;
- (c) a voluntary organisation;
- (d) the person concerned pursuant to section 26(3A) of the National Assistance Act 1948^{M15};
- [^{F33}(da) a clinical commissioning group established under section 14D of the National Health Service Act 2006;
 - (db) the National Health Service Commissioning Board; or]
 - $^{F34}(e)$
- [^{F35}(f) a Local Health Board established under section 16BA of the National Health Service Act 1977 or established by an order made under section 11 of the National Health Service (Wales) Act 2006.]

Textual Amendments

- F32 Word in Sch. 5 para. 27(d) omitted (5.1.2009) by virtue of The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), 5(6)(e)(i)
- **F33** Sch. 5 para. 27(da)(db) inserted (1.4.2013) by The National Treatment Agency (Abolition) and the Health and Social Care Act 2012 (Consequential, Transitional and Saving Provisions) Order 2013 (S.I. 2013/235), art. 1(2), Sch. 2 para. 93(3)(a)
- F34 Sch. 5 para. 27(e) omitted (1.4.2013) by virtue of The National Treatment Agency (Abolition) and the Health and Social Care Act 2012 (Consequential, Transitional and Saving Provisions) Order 2013 (S.I. 2013/235), art. 1(2), Sch. 2 para. 93(3)(b)
- **F35** Sch. 5 para. 27(f) inserted (5.1.2009) by The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), **5(6)(e)(iii)**

Marginal Citations

M15 1948 c. 29; subsection (3A) was inserted by the National Health Service and Community Care Act 1990 (c. 19).

28. Any payment made by a local authority in accordance with section 17, [^{F36}23B, 23C or 24A] of the Children Act 1989 ^{M16} or, as the case may be, section 12 of the Social Work (Scotland) Act 1968 ^{M17} or section [^{F37}22,] 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).

Textual Amendments

- F36 Words in Sch. 5 para. 28 substituted (17.11.2008) by The Social Security (Miscellaneous Amendments) (No.6) Regulations 2008 (S.I. 2008/2767), regs. 1(2), 6(9)(a)
- F37 Word in Sch. 5 para. 28 inserted (1.11.2010) by The Social Security (Miscellaneous Amendments) (No. 5) Regulations 2010 (S.I. 2010/2429), regs. 1(2), 7(4)

Marginal Citations

 $[^{F38}28A.-(1)$ Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989 or section 29 of the Children (Scotland) Act 1995 (local authorities' duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) to a person ("A") which A passes on to the claimant.

- (2) Sub-paragraph (1) applies only where A-
 - (a) was formerly in the claimant's care, and
 - (b) is aged 18 or over, and
 - (c) continues to live with the claimant.]

Textual Amendments

F38 Sch. 5 para. 28A inserted (for specified purposes and with effect in accordance with reg. 1(2) of the amending S.I.) by The Social Security (Miscellaneous Amendments) Regulations 2008 (S.I. 2008/698), reg. 6(5)(a)

29.—(1) Subject to sub-paragraph (2), any payment received under an insurance policy taken out to insure against the risk of being unable to maintain repayments—

- (a) on a loan which is secured on the dwelling which the claimant occupies as his home; or
- (b) under a regulated agreement as defined for the purposes of the Consumer Credit Act 1974 ^{M18} or under a hire-purchase agreement or a conditional sale agreement as defined for the purposes of Part 3 of the Hire-Purchase Act 1964 ^{M19}.

(2) A payment referred to in sub-paragraph (1) shall only be disregarded to the extent that the payment received under that policy does not exceed the amounts, calculated on a weekly basis, which are used to—

- (a) maintain the repayments referred to in sub-paragraph (1)(a) or, as the case may be, (b); and
- (b) meet any amount due by way of premiums on-
 - (i) that policy; or
 - (ii) in a case to which sub-paragraph (1)(a) applies, an insurance policy taken out to insure against loss or damage to any building or part of a building which is occupied

M16 1989 c. 41; section 23C was inserted by the Children (Leaving Care) Act 2000 (c. 35), section 2(4). M17 1968 c. 49.

by the claimant as his home and which is required as a condition of the loan referred to in sub-paragraph (1)(a).

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Marginal Citations
M18 1974 c. 39.
M19 1964 c. 53; Part 3 was substituted by the Consumer Credit Act 1974 (c. 39), Schedule 4, paragraph 22.
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30. Any payment of income which by virtue of regulation 46 (income treated as capital) is to be treated as capital.

31. Any social fund payment made pursuant to Part 8 of the Act (the Social Fund).

[^{F39}31A. Any local welfare provision.]

Textual Amendments

F39 Sch. 5 para. 31A inserted (2.4.2013) by The Social Security (Miscellaneous Amendments) Regulations 2013 (S.I. 2013/443), regs. 1, **7(5)(a)**

32. Any payment under Part 10 of the Act (Christmas bonus for pensioners).

33. Where a payment of income is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.

34. The total of a claimant's income or, if he is a member of a family, the family's income and the income of any person which he is treated as possessing under regulation 25(2) (calculation of income and capital of members of claimant's family and of a polygamous marriage) to be disregarded under regulation 60(2)(b) and regulation 61(1)(d) (calculation of covenant income where a contribution assessed), covenant income where no grant income or no contribution is assessed regulation 64(2) (treatment of student loans), regulation 65(3) (treatment of payments from access funds) and paragraphs 15 and 16 shall in no case exceed £20 per week.

35.—(1) Any payment made under [^{F40}or by] the Macfarlane Trust, the Macfarlane (Special Payments) Trust, the Macfarlane (Special Payments) (No. 2) Trust ("the Trusts"), the Fund, the Eileen Trust[^{F41}, MFET Limited][^{F42}, the Skipton Fund, the Caxton Foundation] or the Independent Living [^{F43}Fund (2006)].

(2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under [F40 or by] any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—

- (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death;
- (b) any child who is a member of that person's family or who was such a member and who is a member of the claimant's family; or
- (c) any young person who is a member of that person's family or who was such a member and who is a member of the claimant's family.

(3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil

partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under [^{F40} or by] any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—

- (a) the person who is suffering from haemophilia or who is a qualifying person;
- (b) any child who is a member of that person's family or who was such a member and who is a member of the claimant's family; or
- (c) any young person who is a member of that person's family or who was such a member and who is a member of the claimant's family.

(4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under [F40 or by] any of the Trusts to which sub-paragraph (1) refers, where—

- (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of that person's family; and
- (b) the payment is made either—
 - (i) to that person's parent or step-parent; or
 - (ii) where that person at the date of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or step-parent, to his guardian,

but only for a period from the date of the payment until the end of two years from that person's death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under [^{F40} or by] any of the Trusts to which subparagraph (1) refers, where—

- (a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced or with whom he had formed a civil partnership that had not been dissolved, nor any child or young person who was or had been a member of his family; and
- (b) the payment is made either—
 - (i) to that person's parent or step-parent; or
 - (ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or step-parent, to his guardian,

but only for a period of two years from the relevant date.

(6) In the case of a person to whom or for whose benefit a payment referred to in this paragraph is made, any income which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust[^{F44}, MFET Limited], the Skipton Fund[^{F45}, the Caxton Foundation] or the London [^{F46}Bombings] Relief Charitable Fund.

Textual Amendments

F40 Words in Sch. 5 para. 35(1)-(5) inserted (1.4.2010 for specified purposes, 5.4.2010 in so far as not already in force) by The Social Security (Miscellaneous Amendments) (No. 2) Regulations 2010 (S.I. 2010/641), regs. 1(3)(a), **8(5)(f)**

- F41 Words in Sch. 5 para. 35(1) inserted (1.4.2010 for specified purposes, 5.4.2010 in so far as not already in force) by The Social Security (Miscellaneous Amendments) (No. 2) Regulations 2010 (S.I. 2010/641), regs. 1(3)(a), 8(3)(g)
- F42 Words in Sch. 5 para. 35(1) inserted (31.10.2011) by The Social Security (Miscellaneous Amendments) (No. 3) Regulations 2011 (S.I. 2011/2425), regs. 1(2), 19(5)
- F43 Words in Sch. 5 para. 35(1) substituted (17.11.2008) by The Social Security (Miscellaneous Amendments) (No.6) Regulations 2008 (S.I. 2008/2767), regs. 1(2), 6(4)(f)
- **F44** Words in Sch. 5 para. 35(7) inserted (1.4.2010 for specified purposes, 5.4.2010 in so far as not already in force) by The Social Security (Miscellaneous Amendments) (No. 2) Regulations 2010 (S.I. 2010/641), regs. 1(3)(a), **8(3)(g)**
- **F45** Words in Sch. 5 para. 35(7) inserted (31.10.2011) by The Social Security (Miscellaneous Amendments) (No. 3) Regulations 2011 (S.I. 2011/2425), regs. 1(2), **19(6)(b)**
- F46 Word in Sch. 5 para. 35(7) substituted (5.1.2009) by The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), 5(6)(f)

36. Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.

^{F47}37.

Textual Amendments

F47 Sch. 5 para. 37 omitted (14.4.2008) by virtue of The Social Security (Miscellaneous Amendments) Regulations 2008 (S.I. 2008/698), regs. 1(1), 6(5)(b)

^{F48}38.

Textual Amendments

F48 Sch. 5 para. 38 omitted (5.1.2009) by virtue of The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), 5(6)(g)

39. Any payment to a juror or witness in respect of attendance at a court other than compensation for loss of earnings or for the loss of a benefit payable under the benefit Acts.

Textual Amendments

F49 Sch. 5 para. 40 omitted (17.11.2008) by virtue of The Social Security (Miscellaneous Amendments) (No.6) Regulations 2008 (S.I. 2008/2767), regs. 1(2), 6(9)(b)

41. Any payment in consequence of a reduction of council tax under section 13[^{F50}, section 13A] or^{F51}... section 80 of the Local Government Finance Act 1992 ^{M20} (reduction of liability for council tax).

Textual Amendments

- **F50** Words in Sch. 5 para. 41 inserted (2.4.2013) by The Social Security (Miscellaneous Amendments) Regulations 2013 (S.I. 2013/443), regs. 1, 7(5)(b)
- **F51** Words in Sch. 5 para. 41 omitted (14.4.2008) by virtue of The Social Security (Miscellaneous Amendments) Regulations 2008 (S.I. 2008/698), regs. 1(1), **6(5)(c)**

Marginal Citations M20 1992 c. 14.

42.—(1) Where the claimant occupies a dwelling as his home and he provides in that dwelling board and lodging accommodation, an amount, in respect of each person for whom such accommodation is provided for the whole or any part of a week, equal to—

- (a) where the aggregate of any payments made in respect of any one week in respect of such accommodation provided to such person does not exceed £20.00, 100 per cent. of such payments; or
- (b) where the aggregate of any such payments exceeds £20.00, £20.00 and 50 per cent. of the excess over £20.00.

(2) In this paragraph "board and lodging accommodation" means accommodation provided to a person or, if he is a member of a family, to him or any other member of his family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and are consumed in that accommodation or associated premises.

Textual Amendments

F52 Sch. 5 para. 43 omitted (5.1.2009) by virtue of The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), **5(6)(g)**

[^{F53}44.—(1) Any payment or repayment made—

- (a) as respects England, under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies);
- (b) as respects Wales, under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 (travelling expenses and health service supplies);
- (c) as respects Scotland, under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 (travelling expenses and health service supplies).

(2) Any payment or repayment made by the Secretary of State for Health, the Scottish Ministers or the Welsh Ministers which is analogous to a payment or repayment mentioned in sub-paragraph (1).]

Textual Amendments

F53 Sch. 5 para. 44 & 45 substituted (5.1.2009) by The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), 5(6)(h)

[^{F53}45. Any payment made to such persons entitled to receive benefits as may be determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins).]

Textual Amendments

F53 Sch. 5 para. 44 & 45 substituted (5.1.2009) by The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), **5(6)(h)**

46. Any payment made by either the Secretary of State for [^{F54}Justice] or by Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody.

Textual Amendments

F54 Word in Sch. 5 para. 46 substituted (22.8.2007) by The Secretary of State for Justice Order 2007 (S.I. 2007/2128), art. 1(2), Sch. para. 23(2)

[F55 47.—(1) Where a claimant's applicable amount includes an amount by way of family premium, £15 of any payment of maintenance, other than child maintenance, whether under a court order or not, which is made or due to be made by the claimant's former partner, or the claimant's partner's former partner.

(2) For the purpose of sub-paragraph (1) where more than one maintenance payment falls to be taken into account in any week, all such payments shall be aggregated and treated as if they were a single payment.

(3) A payment made by the Secretary of State in lieu of maintenance shall, for the purposes of sub-paragraph (1), be treated as a payment of maintenance made by a person specified in sub-paragraph (1).]

Textual Amendments

F55 Regs. 47-47A substituted (27.10.2008) by The Social Security (Miscellaneous Amendments) (No.2) Regulations 2008 (S.I. 2008/1042), regs. 1(3), **3(12)(h)**

[^{F56}47A.—(1) Any payment of child maintenance made or derived from a liable relative where the child or young person in respect of whom the payment is made is a member of the claimant's family, except where the person making the payment is the claimant or the claimant's partner.

(2) In paragraph (1)—

"child maintenance" means any payment towards the maintenance of a child or young person, including any payment made voluntarily and payments made under—

- (a) the Child Support Act 1991;
- (b) the Child Support (Northern Ireland) Order 1991;
- (c) a court order;
- (d) a consent order;
- (e) a maintenance agreement registered for execution in the Books of Council and Session or the sheriff court books;

"liable relative" means a person listed in regulation 54 (interpretation) of the Income Support (General) Regulations 1987, other than a person falling within sub-paragraph (d) of that definition.]

Textual Amendments

F56 Sch. 5 para. 47A substituted (1.4.2010 for specified purposes, 5.4.2010 for specified purposes) by The Social Security (Miscellaneous Amendments) (No. 4) Regulations 2009 (S.I. 2009/2655), regs. 1(4), 6(6)(d)

Textual Amendments

F57 Sch. 5 para. 48 omitted (14.4.2008) by virtue of The Social Security (Miscellaneous Amendments) Regulations 2008 (S.I. 2008/698), regs. 1(1), 6(5)(b)

49. Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 ^{M21} to assist disabled persons to obtain or retain employment despite their disability.

Marginal Citations M21 1944 c. 10.

50. Any guardian's allowance.

Textual Amendments

F58 Sch. 5 para. 51 revoked (1.4.2013) by The Council Tax Benefit Abolition (Consequential Provision) Regulations 2013 (S.I. 2013/458), reg. 1, **Sch. 1**

 $[^{F59}52.-(1)$) If the claimant is in receipt of any benefit under Part 2, 3 or 5 of the Act, any increase in the rate of that benefit arising under Part 4 (increases for dependants) or section 106(a) (unemployability supplement) of the Act, where the dependant in respect of whom the increase is paid is not a member of the claimant's family.

(2) If the claimant is in receipt of any pension or allowance under Part 2 or 3 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006, any increase in the rate of that pension or allowance under that Order, where the dependant in respect of whom the increase is paid is not a member of the claimant's family.]

Textual Amendments

F59 Sch. 5 paras. 51-53 substituted (5.1.2009) by The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), 5(6)(i)

[^{F59}53. Any supplementary pension under article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 (pensions to surviving spouses and surviving civil partners) and any analogous payment made by the Secretary of State for Defence to any person who is not a person entitled under that Order.]

Textual Amendments

F59 Sch. 5 paras. 51-53 substituted (5.1.2009) by The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), 5(6)(i)

54. In the case of a pension awarded at the supplementary rate under article 27(3) of the Personal Injuries (Civilians) Scheme 1983 M22 (pensions to widows, widowers or surviving civil partners), the sum specified in paragraph 1(c) of Schedule 4 to that Scheme.

Marginal Citations

M22 S.I. 1983/686; the relevant amending Instruments are S.I. 1994/2021 and 2002/672.

55.—(1) Any payment which is—

- (a) made under any of the Dispensing Instruments to a widow, widower or surviving civil partner of a person-
 - (i) whose death was attributable to service in a capacity analogous to service as a member of the armed forces of the Crown; and
 - (ii) whose service in such capacity terminated before 31st March 1973; and
- [^{F60}(b) equal to the amount specified in article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006.]

(2) In this paragraph "the Dispensing Instruments" means the Order in Council of 19th December 1881, the Royal Warrant of 27th October 1884 and the Order by His Majesty of 14th January 1922 (exceptional grants of pay, non-effective pay and allowances).

Textual Amendments

F60 Sch. 5 para. 55(1)(b) substituted (5.1.2009) by The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), 5(6)(j)

^{F61}55A.

Textual Amendments

F61 Sch. 5 paras. 55A 55B omitted (5.1.2009) by virtue of The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), 5(6)(k)

Textual Amendments

F61 Sch. 5 paras. 55A 55B omitted (5.1.2009) by virtue of The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), 5(6)(k)

56. Except in a case which falls under sub-paragraph (1) of paragraph 17 of Schedule 4, where the claimant is a person who satisfies any of the conditions of sub-paragraph (2) of that paragraph, any amount of working tax credit up to [F62£17.10.]

Textual Amendments

F62 Sch. 5 para. 56 substituted (1.4.2010 for specified purposes, 5.4.2010 in so far as not already in force) by The Social Security Benefits Up-rating Order 2010 (S.I. 2010/793), arts. 1(2)(j), **19(11)**

57. Any payment made ^{F63}... under section 12B of the Social Work (Scotland) Act 1968[^{F64}, or under sections 12A to 12D of the National Health Service Act 2006 (direct payments for health care)]^{M23} or under regulations made under section 57 of the Health and Social Care Act 2001 ^{M24} (direct payments).

Textual Amendments

- **F63** Words in Sch. 5 para. 57 omitted (6.4.2009) by virtue of The Social Security (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/583), regs. 1(2), 6(12)
- F64 Words in Sch. 5 para. 57 inserted (1.4.2010 for specified purposes, 5.4.2010 in so far as not already in force) by The Social Security (Miscellaneous Amendments) (No. 2) Regulations 2010 (S.I. 2010/641), regs. 1(3)(a), 8(11)

Marginal Citations

M23 1968 c. 48; section 12B was inserted by the Community Care (Direct Payments) Act 1996, section 4.
M24 2001 c. 15.

58.—(1) Subject to sub-paragraph (2), in respect of a person who is receiving, or who has received, assistance under the self-employment route, any payment to that person—

- (a) to meet expenses wholly and necessarily incurred whilst carrying on the commercial activity;
- (b) which is used or intended to be used to maintain repayments on a loan taken out by that person for the purpose of establishing or carrying on the commercial activity,

in respect of which such assistance is or was received.

(2) Sub-paragraph (1) shall apply only in respect of payments which are paid to that person from the special account^{F65}...^{M25}.

Textual Amendments

F65 Words in Sch. 5 para. 58(2) omitted (1.4.2010 for specified purposes, 5.4.2010 in so far as not already in force) by virtue of The Social Security (Miscellaneous Amendments) (No. 2) Regulations 2010 (S.I. 2010/641), regs. 1(3)(a), **8(10)(b)**

Marginal Citations

M25 Chapter 4A was inserted by S.I. 1998/1174.

59.—(1) Any payment of a sports award except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).

(2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the claimant or where the claimant is a member of a family, any other member of his family, or any council tax or water charges for which that claimant or member is liable.

(3) For the purposes of sub-paragraph (2)—

"food" does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made;

"rent" means eligible rent less any deductions in respect of non-dependants which fall to be made under regulation 74 (non-dependant deductions).

60. Where the amount of subsistence allowance paid to a person in a benefit week exceeds the amount of income-based jobseeker's allowance that person would have received in that benefit week had it been payable to him, less 50p, that excess amount.

61. In the case of a claimant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the claimant, being a fee, grant, loan or otherwise.

62. Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001 ^{M26}.

Marginal Citations M26 S.I. 2001/1167.

63.—(1) Any payment made by a local authority or by the [^{F66}Welsh Ministers], to or on behalf of the claimant or his partner relating to a service which is provided to develop or sustain the capacity of the claimant or his partner to live independently in his accommodation.

(2) For the purposes of sub-paragraph (1) "local authority" includes, in England, a county council.

Textual Amendments

F66 Words in Sch. 5 para. 63(1) substituted (5.1.2009) by The Social Security (Miscellaneous Amendments) (No. 7) Regulations 2008 (S.I. 2008/3157), regs. 1(1), **5(6)(I)**

[^{F67}64.—(1) £1.20 in relation to each week in which child benefit is payable to the claimant at the enhanced rate in respect of a child or qualifying young person for whom the claimant is treated as responsible.

(2) 65 pence in relation to each week in which child benefit is payable to the claimant other than at the enhanced rate in respect of a child or qualifying young person for whom the claimant is treated as responsible (and if there is more than one, 65 pence in relation to each such child or young person).

(3) In this paragraph —

"child" and "qualifying young person" have the meanings given in section 142 of the Act;

"treated as responsible" is to be construed in accordance with section 143 of the Act;

"the enhanced rate" has the meaning given in regulation 2(1)(a) of the Child Benefit (Rates) Regulations 2006.]

Textual Amendments

F67 Sch. 5 para. 64 added (temp.) (5.1.2009) by The Social Security (Child Benefit Disregard) Regulations 2008 (S.I. 2008/3140), regs. 1(2), 4(2)

[^{F68}65. Any payment of child benefit.]

Textual Amendments

F68 Sch. 5 para. 65 added (2.11.2009) by The Housing Benefit and Council Tax Benefit (Child Benefit Disregard and Child Care Charges) Regulations 2009 (S.I. 2009/1848), regs. 1(2)(b), **3(1)**

Status:

Point in time view as at 15/04/2013.

Changes to legislation:

There are currently no known outstanding effects for the The Housing Benefit Regulations 2006, SCHEDULE 5.