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STATUTORY INSTRUMENTS

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**2008 No. 794**

**The Employment and Support Allowance Regulations 2008**

**PART 1**

GENERAL

**Rounding of fractions**

3. For the purposes of these Regulations—
  - (a) where any calculation under these Regulations results in a fraction of a penny that fraction is, if it would be to the claimant's advantage, to be treated as a penny, otherwise it must be disregarded;
  - (b) where an employment and support allowance is awarded for a period which is not a complete benefit week and the applicable amount in respect of the period results in an amount which includes a fraction of a penny that fraction is to be treated as a penny.

**Changes to legislation:**

There are currently no known outstanding effects for the The Employment and Support Allowance Regulations 2008, Section 3.