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STATUTORY INSTRUMENTS

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**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) [<sup>F1</sup>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][<sup>F2</sup>Subject to paragraph (4), the income and capital of a claimant's partner which by virtue of section 136(1) of the Contributions and Benefits 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 [<sup>F3</sup>or that child or young person].

[<sup>F4</sup>Subject to the following provisions of this Part, the income paid to, or in respect of, and capital of, a child or young person who is a member of the claimant's family shall not be treated as the income or capital of the claimant.]

(3) [<sup>F5</sup>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 [<sup>F6</sup>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 [<sup>F7</sup>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 [<sup>F7</sup>or, as the case may be, as for any child or young person who is a member of his family].

[<sup>F8</sup>(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 [<sup>F9</sup>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 [<sup>F10</sup>paragraph 1(3)(c)] of that Schedule; and

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- (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 [<sup>F11</sup>paragraph 1(3)(f) or (g)] of that Schedule.]

[<sup>F8</sup>(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(1) substituted (for specified purposes and with effect in accordance with reg. 1(2)-(5) of the amending S.I.) by [The Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) Regulations 2003 \(S.I. 2003/455\)](#), **Sch. 1 para. 6(a)(i)**
- F3** Words in reg. 23(1) omitted (for specified purposes and with effect in accordance with reg. 1(2)-(5) of the amending S.I.) by virtue of [The Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) Regulations 2003 \(S.I. 2003/455\)](#), **Sch. 1 para. 6(a)(ii)**
- F4** Reg. 23(2) substituted (for specified purposes and with effect in accordance with reg. 1(2)-(5) of the amending S.I.) by [The Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) Regulations 2003 \(S.I. 2003/455\)](#), **Sch. 1 para. 6(b)**
- F5** 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)**
- F6** Words in reg. 23(3)(a) omitted (for specified purposes and with effect in accordance with reg. 1(2)-(5) of the amending S.I.) by virtue of [The Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) Regulations 2003 \(S.I. 2003/455\)](#), **Sch. 1 para. 6(c)**
- F7** Words in reg. 23(3)(b) omitted (for specified purposes and with effect in accordance with reg. 1(2)-(5) of the amending S.I.) by virtue of [The Social Security \(Working Tax Credit and Child Tax Credit\) \(Consequential Amendments\) Regulations 2003 \(S.I. 2003/455\)](#), **Sch. 1 para. 6(d)**
- F8** 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)(e)**
- F9** 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)**
- F10** 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)**
- F11** 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](#)

[<sup>F12</sup>**Income of participants in the self-employment route**<sup>F13</sup>...

**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<sup>F14</sup> ...).]

### Textual Amendments

- F12** 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)**
- F13** Words in reg. 23A heading omitted (27.11.2000) by virtue of The Social Security Amendment (Employment Zones) (No. 2) Regulations 2000 (S.I. 2000/2910), regs. 1(1), **5(1)(a)**
- F14** Words in reg. 23A omitted (27.11.2000) by virtue of The Social Security Amendment (Employment Zones) (No. 2) Regulations 2000 (S.I. 2000/2910), regs. 1(1), **5(1)(a)**

## Treatment of charitable or voluntary payments

<sup>F15</sup>24. ....

### Textual Amendments

- F15** 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

## <sup>F16</sup>... liable relative payments

**25.** Regulations 29 to [<sup>F17</sup>44][<sup>F17</sup>42], 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 ([<sup>F18</sup><sup>F19</sup>... liable relative payments]).

### Textual Amendments

- F16** Words in reg. 25 heading omitted (for specified purposes and with effect in accordance with reg. 1(6) of the amending S.I.) by virtue of The Social Security (Miscellaneous Amendments) (No. 4) Regulations 2009 (S.I. 2009/2655), regs. 1(6)(a), **2(5)**
- F17** Word in reg. 25 substituted (for specified purposes and with effect in accordance with reg. 1(2)-(5) of the amending S.I.) by The Social Security (Working Tax Credit and Child Tax Credit) (Consequential Amendments) Regulations 2003 (S.I. 2003/455), **Sch. 1 para. 7**
- F18** Words in reg. 25 substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Social Security (Child Maintenance Amendments) Regulations 2008 (S.I. 2008/2111), regs. 1(1), **2(3)**
- F19** Words in reg. 25 omitted (for specified purposes and with effect in accordance with reg. 1(6) of the amending S.I.) by virtue of The Social Security (Miscellaneous Amendments) (No. 4) Regulations 2009 (S.I. 2009/2655), regs. 1(6)(a), **2(6)**

### Commencement Information

- I3** Reg. 25 in force at 11.4.1988, see reg. 1

## Child support

<sup>F20</sup>25A. ....

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

#### Textual Amendments

- F20** Reg. 25A omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Social Security \(Child Maintenance Amendments\) Regulations 2008 \(S.I. 2008/2111\)](#), regs. 1(1), **2(4)(a)**

### Calculation of income and capital of students

**26.** The provisions of Chapters II to VI of this Part (income and capital) shall <sup>[F21]</sup>have effect in relation to students and their partners subject to the modifications set out in Chapter VIII thereof (students)].

#### Textual Amendments

- F21** Words in [reg. 26](#) substituted (29.3.2001) by [The Income Support \(General\) Amendment Regulations 2001 \(S.I. 2001/721\)](#), regs. 1, **2(a)**

#### Commencement Information

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

### <sup>[F22]</sup>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

- F22** 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](#)

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**Changes to legislation:**

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