
STATUTORY INSTRUMENTS

1987 No. 1967

The Income Support (General) Regulations 1987

PART V

INCOME AND CAPITAL

CHAPTER VI

capital

Income treated as capital

48.—(1) Any ^{F1}... bounty derived from employment to which paragraph 7 of Schedule 8 applies [^{F2}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) [^{F3}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, [^{F4}12 [^{F5}, 25 to 28, 44 or 45]] 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.

[^{F6}(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 ^{F7} (payments for discharged prisoners) or allowance under section 17 of the Prisons (Scotland) Act 1952 ^{F8} (allowances to prisoners on discharge) shall be treated as capital.

[^{F9}(8) [^{F10}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) [^{F11}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.]]

^{F12}(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.]

^{F12}(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) ^{F13}or to a member of the family]]^{F13}or to the partner] of such a person;
- (b) ^{F14}to which regulation 44(2) (modification in respect of children and young persons) applies; or]
- (c) which is made under ^{F15}or by] the Macfarlane Trust ^{F16}, the Macfarlane (Special Payments) Trust]]^{F17}, the Macfarlane (Special Payments) (No. 2) Trust]]^{F18}, the Fund]]^{F19}, the Eileen Trust]]^{F20}, MFET Limited]]]^{F21}, the Skipton Fund, the Caxton Foundation]]^{F22}, the Scottish Infected Blood Support Scheme] or ^{F23}the Independent Living ^{F24}Fund (2006)]].]

^{F25}(11)

^{F26}(12) Any arrears of subsistence allowance which are paid to a claimant as a lump sum shall be treated as capital.]

Textual Amendments

- F1** 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)**
- F2** 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)**
- F3** 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)**
- F4** 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)**
- F5** Words in [reg. 48\(4\)](#) substituted (for specified purposes and with effect in accordance with reg. 1(4) of the amending S.I.) by [The Social Security \(Miscellaneous Amendments\) \(No. 4\) Regulations 2006 \(S.I. 2006/2378\)](#), **reg. 5(4)**
- F6** [Reg. 48\(6\)](#) substituted (11.4.1988) by [The Income Support \(General\) Amendment Regulations 1988 \(S.I. 1988/663\)](#), regs. 1(1), **21**
- F7** [1952 c. 52](#); section 30 was substituted by section 66 (3) of the [Criminal Justice Act 1967 \(c. 80\)](#).
- F8** [1952 c. 61](#).
- F9** [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)**
- F10** [Reg. 48\(8\)](#) 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. 12(a)**
- F11** [Reg. 48\(8A\)](#) 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. 12(a)**
- F12** [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)**
- F13** Words in [reg. 48\(10\)\(a\)](#) 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. 12(b)**

- F14** Reg. 48(10)(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. 12(a)**
- F15** Words in reg. 48(10)(c) inserted (6.4.2010) by The Social Security (Miscellaneous Amendments) (No. 2) Regulations 2010 (S.I. 2010/641), regs. 1(1), **2(7)(b)**
- F16** 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)**
- F17** 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)**
- F18** 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)**
- F19** 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)**
- F20** Words in reg. 48(10)(c) inserted (6.4.2010) by The Social Security (Miscellaneous Amendments) (No. 2) Regulations 2010 (S.I. 2010/641), regs. 1(1), **2(3)(c)**
- F21** Words in reg. 48(10)(c) inserted (31.10.2011) by The Social Security (Miscellaneous Amendments) (No. 3) Regulations 2011 (S.I. 2011/2425), regs. 1(2), **7(5)**
- F22** Words in reg. 48(10)(c) inserted (3.4.2017) by The Social Security (Scottish Infected Blood Support Scheme) Regulations 2017 (S.I. 2017/329), regs. 1, **3(3)(b)**
- F23** 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)**
- F24** Words in reg. 48(10)(c) substituted (17.11.2008) by The Social Security (Miscellaneous Amendments) (No.6) Regulations 2008 (S.I. 2008/2767), regs. 1(2), **2(6)(b)**
- F25** Reg. 48(11) omitted (14.4.2008) by virtue of The Social Security (Miscellaneous Amendments) Regulations 2008 (S.I. 2008/698), regs. 1(1), **2(9)**
- F26** Reg. 48(12) added (3.4.2000) by The Social Security Amendment (Employment Zones) Regulations 2000 (S.I. 2000/724), regs. 1(1), **3(2)(c)**

Commencement Information

- I1** Reg. 48 in force at 11.4.1988, see reg. 1

Status:

Point in time view as at 06/04/2017. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, Section 48.