

STATUTORY INSTRUMENTS

1987 No. 1967

The Income Support (General) Regulations 1987

PART V

INCOME AND CAPITAL

CHAPTER VIII

[^{F1}STUDENTS]

Income treated as capital

68.—^{F1}(1) Any amount by way of a refund of tax deducted from a student's income shall be treated as capital.

^{F1}(2) An amount paid from access funds as a single lump sum shall be treated as capital.

(3) An amount paid from access funds as a single lump sum which is intended and used for an item other than food, ordinary clothing or footwear ^{F2}..., household fuel, rent for which housing benefit is payable [^{F3}or any housing costs] to the extent that they are met under regulation 17(1)(e) or 18(1)(f) (housing costs) ^{F4}..., of a single claimant or, as the case may be, of [^{F5}any other member of his family][^{F5}his partner], or which is used for an item other than any council tax or water charges for which that claimant or [^{F6}member is liable][^{F6}partner is liable] shall be disregarded as capital but only for a period of 52 weeks from the date of the payment.]

^{F7}(4) In paragraph (3) “ordinary clothing or footwear” means clothing or footwear for normal daily use, but it does not include—

- (a) school uniforms, or
- (b) clothing or footwear used solely for sporting activities.]

Textual Amendments

- F1** Reg 68 renumbered as reg. 68(1) and reg. 68(2)(3) added (for specified purposes and with effect in accordance with reg. 1(b)(i)(ii) of the amending S.I.) by [The Social Security Amendment \(Students and Income-related Benefits\) Regulations 2000 \(S.I. 2000/1922\)](#), regs. 1, **2(7)**
- F2** Words in reg. 68(3) omitted (2.4.2007) by virtue of [The Social Security \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/719\)](#), regs. 1(2), **2(6)(a)**
- F3** Words in reg. 68(3) substituted (8.4.2002) by [The Social Security Amendment \(Residential Care and Nursing Homes\) Regulations 2001 \(S.I. 2001/3767\)](#), reg. 1, **Sch. Pt. 1 para. 11(a)**
- F4** Words in reg. 68(3) omitted (8.4.2002) by virtue of [The Social Security Amendment \(Residential Care and Nursing Homes\) Regulations 2001 \(S.I. 2001/3767\)](#), **Sch. Pt. 1 para. 11(b)**
- F5** Words in reg. 68(3) 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. 17(a)

Changes to legislation: *There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, Section 68. (See end of Document for details)*

- F6** Words in [reg. 68\(3\)](#) 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. 17(a)
- F7** [Reg. 68\(4\)](#) inserted (2.4.2007) by [The Social Security \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/719\)](#), regs. 1(2), **2(6)(b)**
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Commencement Information

- I1** [Reg. 68](#) in force at 11.4.1988, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Income Support (General) Regulations 1987, Section 68.