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STATUTORY INSTRUMENTS

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**1988 No. 1445**

**The Income Support (General)  
Amendment No. 4 Regulations 1988**

**Amendment of regulation 48 of the General Regulations**

- 11.** In regulation 48 of the General Regulations (income treated as capital)—
- (a) in paragraph (1) the word “annual” shall be omitted; and after the word “applies” there shall be inserted the words “and paid at intervals of at least one year”;
  - (b) in paragraph (2) after the words “(refund of tax in trade dispute cases)” there shall be inserted the words “or regulation 41(4) (capital treated as income)”.