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STATUTORY INSTRUMENTS

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**1988 No. 664**

**The Social Security (Payments on account,  
Overpayments and Recovery) Regulations 1988**

**PART I**

**GENERAL**

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Social Security (Payments on account, Overpayments and Recovery) Regulations 1988 and shall come into force on 11th April 1988.

(2) In these Regulations, unless the context otherwise requires—

[<sup>F1</sup> “the 1995 Act ” means the Jobseekers Act 1995;

“the 2007 Act ” means the Welfare Reform Act 2007; ]

[<sup>F2</sup> “the 2012 Act ” means the Welfare Reform Act 2012; ]

“the Act” means the Social Security Act 1986;

[<sup>F3</sup> “ adjudicating authority ” means, as the case may require, the Board, an officer of the Board, [<sup>F4</sup>the First-tier Tribunal or the Upper Tribunal;] ]

[<sup>F5</sup>“the Administration Act” means the Social Security Administration Act 1992;]

“benefit” means [<sup>F6</sup>a [<sup>F7</sup>jobseeker’s allowance, state pension credit[<sup>F8</sup>, [<sup>F9</sup>personal independence payment,] an employment and support allowance] and]] any benefit under the Social Security Act 1975 [<sup>F10</sup>, a state pension under Part 1 of the Pensions Act 2014]<sup>M1</sup>, child benefit, [<sup>F11</sup>disabled person’s tax credit, working families’ tax credit], income support and [<sup>F12</sup>any social fund payment under sections 32(2)(a) and 32(2A) of the Act]<sup>F13</sup>and any incapacity benefit under sections 30A(1) and (5) of the Contributions and Benefits Act];

<sup>F14</sup> ...

[<sup>F15</sup>“the Board” means the Commissioners of Inland Revenue;]

“child benefit” means benefit under Part I of the Child Benefit Act 1975 <sup>M2</sup>;

“the Claims and Payments Regulations” means the Social Security (Claims and Payments) Regulations 1987 <sup>M3</sup>;

[<sup>F16</sup>“the Contributions and Benefits Act” means the Social Security Contributions and Benefits Act 1992;]

[<sup>F17</sup>“disability living allowance” means a disability living allowance under section 37ZA of the Social Security Act 1975;

[<sup>F18</sup>“disabled person’s tax credit” means a disabled person’s tax credit under section 129 of the Contributions and Benefits Act and, in relation to things done, or falling to be done, prior to 5th October 1999, shall include a reference to disability working allowance;]]

[<sup>F19</sup> “employment and support allowance” means, for the purposes of Parts 3 to 6, employment and support allowance under Part 1 of the 2007 Act as that Part has effect apart from the amendments made by Schedule 3, and Part 1 of Schedule 14, to the 2012 Act that remove references to an income-related allowance; ]

[<sup>F20</sup> “the Employment and Support Allowance Regulations” means the Employment and Support Allowance Regulations 2008;]

[<sup>F21</sup> ...

“guardian's allowance” means an allowance under section 38 of the Social Security Act 1975  
M4,

“income support” means income support under Part II of the Act and includes personal expenses addition, special transitional addition and transitional addition as defined in the Income Support (Transitional) Regulations 1987<sup>M5</sup>;

“Income Support Regulations” means the Income Support (General) Regulations 1987<sup>M6</sup>;

[<sup>F22</sup> “jobseeker’s allowance” means, for the purposes of Parts 3 to 6, jobseeker’s allowance under the 1995 Act as that Act has effect apart from the amendments made by Part 1 of Schedule 14 to the 2012 Act that remove references to an income-based allowance; ]

[<sup>F23</sup> “Jobseeker’s Allowance Regulations” means the Jobseeker’s Allowance Regulations 1996;]

[<sup>F24</sup> “personal independence payment” means the allowance under Part 4 of the 2012 Act ; ]

“severe disablement allowance” means an allowance under section 36 of the Social Security Act 1975<sup>M7</sup>.

[<sup>F25</sup> “state pension credit” means the benefit payable under the State Pension Credit Act 2002;

“the State Pension Credit Regulations ” means the State Pension Credit Regulations 2002”. ]

[<sup>F26</sup> “start notification” means a notification of entitlement to tax credit furnished to an employer by the Board, referred to in section 6(2)(a) of the Tax Credits Act 1999;

“tax credit” means working families' tax credit or disabled person’s tax credit;

[<sup>F27</sup> “universal credit” means universal credit under Part 1 of the 2012 Act ; ]

[<sup>F28</sup> “the Welfare Reform Act” means the Welfare Reform Act 2007;]

“working families' tax credit” means working families' tax credit under section 128 of the Contributions and Benefits Act and, in relation to things done, or falling to be done, prior to 5th October 1999, shall include a reference to family credit.]

(3) Unless the context otherwise requires, any reference in these Regulations to a numbered Part or regulation is a reference to the Part or regulation bearing that number in these Regulations and any reference in a regulation to a numbered paragraph is a reference to the paragraph of that regulation bearing that number. a numbered Part or regulation is a reference to the Part or regulation bearing that number in these Regulations and any reference in a regulation to a numbered paragraph is a reference to the paragraph of that regulation bearing that number.

#### Textual Amendments

**F1** Words in reg. 1(2) inserted (29.4.2013) by [The Social Security \(Overpayments and Recovery\) Regulations 2013 \(S.I. 2013/384\)](#), regs. 1(3), **31(2)(b)**

**F2** Words in reg. 1(2) inserted (8.4.2013) by [The Social Security \(Overpayments and Recovery\) Regulations 2013 \(S.I. 2013/384\)](#), regs. 1(2)(c), **31(2)(a)**

- F3** Words in reg. 1(2) substituted (5.10.1999 with effect in accordance with reg. 1(2)) by The Tax Credits (Payments on Account, Overpayments and Recovery) (Amendment) Regulations 1999 (S.I. 1999/2571), regs. 1(1), **3(a)**
- F4** Words in reg. 1(2) substituted (3.11.2008) by Tribunals, Courts and Enforcement Act 2007 (Transitional and Consequential Provisions) Order 2008 (S.I. 2008/2683), art. 1, **Sch. 1 para. 44**
- F5** Words in reg. 1(2) inserted (18.3.2005) by Social Security, Child Support and Tax Credits (Miscellaneous Amendments) Regulations 2005 (S.I. 2005/337), regs. 1, **10(2)**
- F6** Words in reg. 1(2) inserted (7.10.1996) by The Social Security and Child Support (Jobseeker's Allowance) (Consequential Amendments) Regulations 1996 (S.I. 1996/1345), regs. 1, **23(2)(a)**
- F7** Words in reg. 1(2) substituted (6.10.2003) by State Pension Credit (Consequential, Transitional and Miscellaneous Provisions) Regulations 2002 (S.I. 2002/3019), regs. 1(2)(b), **24(2)(a)**
- F8** Words in reg. 1(2) inserted (27.10.2008) by Employment and Support Allowance (Consequential Provisions) (No.2) Regulations 2008 (S.I. 2008/1554), regs. 1(2)(b), **52(2)(a)**
- F9** Words in reg. 1(2) inserted (8.4.2013) by The Social Security (Overpayments and Recovery) Regulations 2013 (S.I. 2013/384), regs. 1(2)(c), **31(2)(c)**
- F10** Words in reg. 1(2) inserted (6.4.2016 coming into force in accordance with art. 1(2)(b)) by The Pensions Act 2014 (Consequential, Supplementary and Incidental Amendments) Order 2015 (S.I. 2015/1985), arts. 1(2)(b), **11(2)**
- F11** Words in reg. 1(2) substituted (5.10.1999 with effect in accordance with reg. 1(2)) by The Tax Credits (Payments on Account, Overpayments and Recovery) (Amendment) Regulations 1999 (S.I. 1999/2571), regs. 1(1), **3(b)**
- F12** Words in reg. 1(2) substituted (7.11.1988) by S.I. 1988/1725, **reg. 1(1), 4** (from 7.11.88. to 26.2.89 inclusive), and by reg. 1(1), 3 of S.I. 1989/ 136 as from 27.2.89.
- F13** Words in reg. 1(2) added (13.4.1995) by The Social Security (Incapacity Benefit) (Consequential and Transitional Amendments and Savings) Regulations 1995 (S.I. 1995/829), regs. 1(1), **21(2)(a)** (with Pt. III)
- F14** Words in reg. 1(2) omitted (6.4.2017 coming into force in accordance with art. 1-3) by virtue of The Pensions Act 2014 (Consequential, Supplementary and Incidental Amendments) Order 2017 (S.I. 2017/422), arts. 1(2), **13(2)**
- F15** Words in reg. 1(2) inserted (5.10.1999 with effect in accordance with reg. 1(2)) by The Tax Credits (Payments on Account, Overpayments and Recovery) (Amendment) Regulations 1999 (S.I. 1999/2571), regs. 1(1), **3(c)**
- F16** Words in reg. 1(2) inserted (13.4.1995) by The Social Security (Incapacity Benefit) (Consequential and Transitional Amendments and Savings) Regulations 1995 (S.I. 1995/829), regs. 1(1), **21(2)(b)** (with Pt. III)
- F17** Words inserted (6.4.92) by S.I. 1991/2742, **reg. 1(1)(2), 15(2)(b)**
- F18** Words in reg. 1(2) substituted (5.10.1999 with effect in accordance with reg. 1(2)) by The Tax Credits (Payments on Account, Overpayments and Recovery) (Amendment) Regulations 1999 (S.I. 1999/2571), regs. 1(1), **3(d)**
- F19** Words in reg. 1(2) inserted (29.4.2013) by The Social Security (Overpayments and Recovery) Regulations 2013 (S.I. 2013/384), regs. 1(3), **31(2)(d)**
- F20** Words in reg. 1(2) inserted (27.10.2008) by Employment and Support Allowance (Consequential Provisions) (No.2) Regulations 2008 (S.I. 2008/1554), regs. 1(2)(b), **52(2)(b)**
- F21** Words in reg. 1(2) omitted (5.10.1999 with effect in accordance with reg. 1(2)) by virtue of The Tax Credits (Payments on Account, Overpayments and Recovery) (Amendment) Regulations 1999 (S.I. 1999/2571), regs. 1(1), **3(e)**
- F22** Words in reg. 1(2) inserted (29.4.2013) by The Social Security (Overpayments and Recovery) Regulations 2013 (S.I. 2013/384), regs. 1(3), **31(2)(e)**
- F23** Words in reg. 1(2) inserted (7.10.1996) by The Social Security and Child Support (Jobseeker's Allowance) (Consequential Amendments) Regulations 1996 (S.I. 1996/1345), regs. 1, **23(2)(b)**
- F24** Words in reg. 1(2) inserted (8.4.2013) by The Social Security (Overpayments and Recovery) Regulations 2013 (S.I. 2013/384), regs. 1(2)(c), **31(2)(f)**

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**Changes to legislation:** *There are currently no known outstanding effects for the The Social Security (Payments on account, Overpayments and Recovery) Regulations 1988, PART I. (See end of Document for details)*

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- F25** Words in reg. 1(2) inserted (6.10.2003) by [State Pension Credit \(Consequential, Transitional and Miscellaneous Provisions\) Regulations 2002 \(S.I. 2002/3019\)](#), regs. 1(2)(b), **24(2)(b)**
- F26** Words in reg. 1(2) added (5.10.1999 with effect in accordance with reg. 1(2)) by [The Tax Credits \(Payments on Account, Overpayments and Recovery\) \(Amendment\) Regulations 1999 \(S.I. 1999/2571\)](#), regs. 1(1), **3(f)**
- F27** Words in reg. 1(2) inserted (29.4.2013) by [The Social Security \(Overpayments and Recovery\) Regulations 2013 \(S.I. 2013/384\)](#), regs. 1(3), **31(2)(g)**
- F28** Words in reg. 1(2) inserted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **52(2)(c)**

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**Modifications etc. (not altering text)**

- C1** Reg. 1(2) modified (1st June, 5th July, 6th September, 5th and 18th October and 29th November 1999) by the [Social Security Act 1998](#), 1999/1958, 2422, 2739, 2860 and 3178, Sch.9 para. 1

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**Marginal Citations**

- M1** 1975 c. 14; amendments altering the range of benefits available under this Act were made by the [Social Security Pensions Act 1975 \(c. 60\)](#), [sections 15, 16, 22 and 66\(2\)](#), the [Social Security and Housing Benefits Act 1982 \(c. 24\)](#), [section 39](#), the [Health and Social Security Act 1984 \(c. 48\)](#), [sections 11 to 13](#) and Schedule 5 and the [Social Security Act 1986 \(c. 50\)](#) sections 36 to 42, Schedule 3 and Schedule 4, paragraph 13.
- M2** 1975 c. 61.
- M3** S.I. 1987/1968.
- M4** 1975 c. 14; section 38 was amended by the [Child Benefit Act 1975 \(c. 61\)](#), [Schedule 4](#), paragraph 12(a) and (c) and by the [Social Security Act 1986 \(c. 50\)](#), [section 45](#).
- M5** S.I. 1987/1969.
- M6** S.I. 1987/1967.
- M7** 1975 c. 14; section 36 was substituted by section 11 of the [Health and Social Security Act 1984 \(c. 48\)](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Social Security (Payments on account, Overpayments and Recovery) Regulations 1988, PART I.