

## SCHEDULE V

### INCOME FROM CAPITAL

#### PART I

##### Capital disregarded for the purpose of calculating income

15.—(1) Any payment made under [F<sup>1</sup>or by] the Macfarlane Trust, the Macfarlane (Special Payments) Trust, the Macfarlane (Special Payments) (No. 2) Trust (“the Trusts”), the Fund, the Eileen Trust [F<sup>2</sup>, MFET Limited], the [F<sup>3</sup>Independent Living Fund (2006)], the Skipton Fund [F<sup>4</sup>, the Caxton Foundation][F<sup>5</sup>, the Scottish Infected Blood Support Scheme][F<sup>6</sup>, an approved blood scheme][F<sup>7</sup>, the London Emergencies Trust, the We Love Manchester Emergency Fund][F<sup>8</sup>, the National Emergencies Trust][F<sup>9</sup>, the Victims of Overseas Terrorism Compensation Scheme] or the London Bombings Relief Charitable Fund.

[F<sup>10</sup>(1A) Any Grenfell Tower payment [F<sup>11</sup>, child abuse payment, Windrush payment][F<sup>12</sup>, Post Office compensation payment or vaccine damage payment] or any payment made by the Child Migrants Trust (registered charity number 1171479) under the scheme for former British child migrants.]

(2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under [F<sup>1</sup>or by] any of the Trusts to which sub-paragraph (1) refers [F<sup>13</sup>, or from a Grenfell Tower payment [F<sup>14</sup>, a child abuse payment [F<sup>15</sup>, a Windrush payment, a Post Office compensation payment or a vaccine damage payment]] ,] and which is made to or for the benefit of that person’s partner or former partner from whom he is not, or where that person has died was not, estranged or divorced [F<sup>16</sup>or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death].

(3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced [F<sup>17</sup>or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death], which derives from a payment made under [F<sup>1</sup>or by] any of the Trusts to which sub-paragraph (1) refers [F<sup>18</sup>, or from a Grenfell Tower payment [F<sup>14</sup>, a child abuse payment [F<sup>15</sup>, a Windrush payment, a Post Office compensation payment or a vaccine damage payment]] ,] and which is made to or for the benefit of the person who is suffering from haemophilia or who is a qualifying person.

(4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under [F<sup>1</sup>or by] any of the Trusts to which sub-paragraph (1) refers, [F<sup>19</sup>or from a Grenfell Tower payment [F<sup>14</sup>, a child abuse payment [F<sup>15</sup>, a Windrush payment, a Post Office compensation payment or a vaccine damage payment]] ,] where—

(a) that person has no partner or former partner from whom he is not estranged or divorced [F<sup>20</sup>or with whom he has formed a civil partnership that has not been dissolved], nor any child who is or had been a member of that person’s household; and

(b) the payment is made either—

(i) to that person’s parent or step-parent, or

(ii) where that person at the date of the payment is a child or a student who has not completed his full-time education and has no parent or step-parent, to any person standing in the place of his parent,

but only for a period from the date of the payment until the end of two years from that person's death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under [F<sup>1</sup>or by] any of the Trusts to which sub-paragraph (1) refers, [F<sup>21</sup>or from a Grenfell Tower payment [F<sup>14</sup>, a child abuse payment [F<sup>15</sup>, a Windrush payment, a Post Office compensation payment or a vaccine damage payment]] ,] where—

(a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced [F<sup>22</sup>or with whom he had formed a civil partnership that had not been dissolved], nor any child who was or had been a member of his household; and

(b) the payment is made either—

(i) to that person's parent or step-parent, or

(ii) where that person at the relevant date was a child or a student who had not completed his full-time education and had no parent or step-parent, to any person standing in place his parent,

but only for a period of two years from the relevant date.

[F<sup>23</sup>(5A) Any payment out of the estate of a person, which derives from a payment to meet the recommendation of the Infected Blood Inquiry in its interim report published on 29th July 2022 made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme to the estate of the person, where the payment is made to the person's son, daughter, step-son or step-daughter.]

(6) In the case of a person to whom or for whose benefit a payment referred to in this paragraph is made, any capital resource which derives from any payment of income or capital made under or deriving from any of the Trusts [F<sup>24</sup>or from a Grenfell Tower payment][F<sup>14</sup>, a child abuse payment ][F<sup>15</sup>, a Windrush payment, a Post Office compensation payment or a vaccine damage payment].

(7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund [F<sup>25</sup>, the Eileen Trust [F<sup>26</sup>, MFET Limited][F<sup>27</sup>, the Skipton Fund][F<sup>28</sup>, the Caxton Foundation][F<sup>5</sup>, the Scottish Infected Blood Support Scheme][F<sup>29</sup>, an approved blood scheme][F<sup>30</sup>, the London Emergencies Trust, the We Love Manchester Emergency Fund][F<sup>31</sup>, the National Emergencies Trust][F<sup>32</sup>, the Victims of Overseas Terrorism Compensation Scheme] and the London Bombings Relief Charitable Fund].

(8) In this paragraph—

“child” means any person [F<sup>33</sup>who is a qualifying young person [F<sup>34</sup>within the meaning of regulation 4A] or] a child [F<sup>35</sup>as defined in section 40 of the 2012 Act] (child benefit);

“course of study” means any course of study, whether or not it is a sandwich course and whether or not a grant is made for undertaking or attending it;

“qualifying course” means a qualifying course as defined for the purposes of Parts II and IV of the Jobseeker's Allowance Regulations;

“sandwich course” has the meaning given in regulation 5(2) of the Education (Student Support) Regulations 2001<sup>M1</sup>, regulation 5(2) of the Education (Student Loans) (Scotland) Regulations 2000<sup>M2</sup> or regulation 5(2) of the Education (Student Support) Regulations (Northern Ireland) 2000<sup>M3</sup>, as the case may be;

“student” means a person, other than a person in receipt of a training allowance, who is attending or undertaking—

- (a) a course of study at an educational establishment; or
- (b) a qualifying course;

“training allowance” means an allowance (whether by way of periodical grants or otherwise) payable—

- (a) out of public funds by a Government department or by or on behalf of the Secretary of State, [<sup>F36</sup>Skills Development Scotland,] Scottish Enterprise or Highlands and Islands Enterprise;
- (b) to a person for his maintenance or in respect of a member of his family; and
- (c) for the period, or part of the period, during which he is following a course of training or instruction provided by, or in pursuance of arrangements made with, that department or approved by that department in relation to him or so provided or approved by or on behalf of the Secretary of State, [<sup>F37</sup>Skills Development Scotland,] Scottish Enterprise or Highlands and Islands Enterprise,

but it does not include an allowance paid by any Government department to or in respect of a person by reason of the fact that he is following a course of full-time education, other than under arrangements made under section 2 of the Employment and Training Act 1973 <sup>M4</sup> or is training as a teacher <sup>F38</sup> ...

#### Textual Amendments

- F1** Words in Sch. 5 para. 15(1)-(5) inserted (6.4.2010) by [The Social Security \(Miscellaneous Amendments\) \(No. 2\) Regulations 2010 \(S.I. 2010/641\)](#), regs. 1(1), **6(7)**
- F2** Words in Sch. 5 para. 15(1) inserted (6.4.2010) by [The Social Security \(Miscellaneous Amendments\) \(No. 2\) Regulations 2010 \(S.I. 2010/641\)](#), regs. 1(1), **6(3)(c)**
- F3** Words in Sch. 5 para. 15(1) substituted (17.11.2008) by [The Social Security \(Miscellaneous Amendments\) \(No.6\) Regulations 2008 \(S.I. 2008/2767\)](#), regs. 1(2), **5(5)**
- F4** Words in Sch. 5 para. 15(1) inserted (31.10.2011) by [The Social Security \(Miscellaneous Amendments\) \(No. 3\) Regulations 2011 \(S.I. 2011/2425\)](#), regs. 1(2), **15(6)**
- F5** Words in Sch. 5 para. 15(1)(7) inserted (3.4.2017) by [The Social Security \(Scottish Infected Blood Support Scheme\) Regulations 2017 \(S.I. 2017/329\)](#), regs. 1, **5(3)(b)**
- F6** Words in Sch. 5 para. 15(1) inserted (23.10.2017) by [The Social Security \(Infected Blood and Thalidomide\) Regulations 2017 \(S.I. 2017/870\)](#), regs. 1, **5(3)(b)**
- F7** Words in Sch. 5 para. 15(1) inserted (19.6.2017) by [The Social Security \(Emergency Funds\) \(Amendment\) Regulations 2017 \(S.I. 2017/689\)](#), regs. 1, **4(3)(b)**
- F8** Words in Sch. 5 para. 15(1) inserted (15.7.2020) by [The Social Security \(Income and Capital\) \(Miscellaneous Amendments\) Regulations 2020 \(S.I. 2020/618\)](#), regs. 1, **4(4)(a)(i)**
- F9** Words in Sch. V para. 15(1) inserted (27.10.2023) by [The Social Security \(Habitual Residence and Past Presence, and Capital Disregards\) \(Amendment\) Regulations 2023 \(S.I. 2023/1144\)](#), regs. 1(1), **5(3)(b)**
- F10** Sch. 5 para. 15(1A) inserted (15.7.2020) by [The Social Security \(Income and Capital\) \(Miscellaneous Amendments\) Regulations 2020 \(S.I. 2020/618\)](#), regs. 1, **4(4)(a)(ii)**
- F11** Words in Sch. 5 para. 15(1A) inserted (1.1.2022) by [The Social Security \(Income and Capital Disregards\) \(Amendment\) Regulations 2021 \(S.I. 2021/1405\)](#), regs. 1, **4(4)(a)**
- F12** Words in Sch. 5 para. 15(1A) inserted (9.7.2023) by [The Social Security \(Income and Capital Disregards\) \(Amendment\) Regulations 2023 \(S.I. 2023/640\)](#), regs. 1(1), **4(4)(a)**
- F13** Words in Sch. 5 para. 15(2) inserted (15.7.2020) by [The Social Security \(Income and Capital\) \(Miscellaneous Amendments\) Regulations 2020 \(S.I. 2020/618\)](#), regs. 1, **4(4)(a)(iii)**
- F14** Words in Sch. 5 para. 15(2)-(6) inserted (1.1.2022) by [The Social Security \(Income and Capital Disregards\) \(Amendment\) Regulations 2021 \(S.I. 2021/1405\)](#), regs. 1, **4(4)(b)**

**Changes to legislation:** There are currently no known outstanding effects for the The State Pension Credit Regulations 2002, Paragraph 15. (See end of Document for details)

- F15** Words in Sch. 5 para. 15(2)-(6) substituted (9.7.2023) by The Social Security (Income and Capital Disregards) (Amendment) Regulations 2023 (S.I. 2023/640), regs. 1(1), **4(4)(b)**
- F16** Words in Sch. 5 para. 15(2) inserted (5.12.2005) by The Civil Partnership (Pensions, Social Security and Child Support) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2877), art. 1, **Sch. 3 para. 35(5)(e)(i)** (with art. 3)
- F17** Words in Sch. 5 para. 15(3) inserted (5.12.2005) by The Civil Partnership (Pensions, Social Security and Child Support) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2877), art. 1, **Sch. 3 para. 35(5)(e)(ii)** (with art. 3)
- F18** Words in Sch. 5 para. 15(3) inserted (15.7.2020) by The Social Security (Income and Capital) (Miscellaneous Amendments) Regulations 2020 (S.I. 2020/618), regs. 1, **4(4)(a)(iii)**
- F19** Words in Sch. 5 para. 15(4) inserted (15.7.2020) by The Social Security (Income and Capital) (Miscellaneous Amendments) Regulations 2020 (S.I. 2020/618), regs. 1, **4(4)(a)(iv)**
- F20** Words in Sch. 5 para. 15(4)(a) inserted (5.12.2005) by The Civil Partnership (Pensions, Social Security and Child Support) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2877), art. 1, **Sch. 3 para. 35(5)(e)(iii)** (with art. 3)
- F21** Words in Sch. 5 para. 15(5) inserted (15.7.2020) by The Social Security (Income and Capital) (Miscellaneous Amendments) Regulations 2020 (S.I. 2020/618), regs. 1, **4(4)(a)(iv)**
- F22** Words in Sch. 5 para. 15(5)(a) inserted (5.12.2005) by The Civil Partnership (Pensions, Social Security and Child Support) (Consequential, etc. Provisions) Order 2005 (S.I. 2005/2877), art. 1, **Sch. 3 para. 35(5)(e)(iv)** (with art. 3)
- F23** Sch. 5 para. 15(5A) inserted (30.8.2023) by The Social Security (Infected Blood Capital Disregard) (Amendment) Regulations 2023 (S.I. 2023/894), regs. 1(1), **2(1)(c)(2)**
- F24** Words in Sch. 5 para. 15(6) inserted (15.7.2020) by The Social Security (Income and Capital) (Miscellaneous Amendments) Regulations 2020 (S.I. 2020/618), regs. 1, **4(4)(a)(v)**
- F25** Words in Sch. 5 para. 15(7) substituted (12.5.2004) by The Social Security (Miscellaneous Amendments) (No. 2) Regulations 2004 (S.I. 2004/1141), regs. 1(1), **3(5)(6)(d)**
- F26** Words in Sch. 5 para. 15(7) inserted (6.4.2010) by The Social Security (Miscellaneous Amendments) (No. 2) Regulations 2010 (S.I. 2010/641), regs. 1(1), **6(3)(c)**
- F27** Words in Sch. 5 para. 15(7) substituted (12.12.2005) by The Income-related Benefits (Amendment) (No. 2) Regulations 2005 (S.I. 2005/3391), regs. 1, **7(3)(a)(ii)**
- F28** Words in Sch. 5 para. 15(7) inserted (31.10.2011) by The Social Security (Miscellaneous Amendments) (No. 3) Regulations 2011 (S.I. 2011/2425), regs. 1(2), **15(6)**
- F29** Words in Sch. 5 para. 15(7) inserted (23.10.2017) by The Social Security (Infected Blood and Thalidomide) Regulations 2017 (S.I. 2017/870), regs. 1, **5(3)(b)**
- F30** Words in Sch. 5 para. 15(7) inserted (19.6.2017) by The Social Security (Emergency Funds) (Amendment) Regulations 2017 (S.I. 2017/689), regs. 1, **4(3)(b)**
- F31** Words in Sch. 5 para. 15(7) inserted (15.7.2020) by The Social Security (Income and Capital) (Miscellaneous Amendments) Regulations 2020 (S.I. 2020/618), regs. 1, **4(4)(a)(vi)**
- F32** Words in Sch. V para. 15(7) inserted (27.10.2023) by The Social Security (Habitual Residence and Past Presence, and Capital Disregards) (Amendment) Regulations 2023 (S.I. 2023/1144), regs. 1(1), **5(3)(b)**
- F33** Words in Sch. 5 para. 15(8) substituted (10.4.2006) by The Social Security (Young Persons) Amendment Regulations 2006 (S.I. 2006/718), regs. 1(2)(a), **6(5)(b)**
- F34** Words in Sch. 5 para. 15(8) inserted (28.7.2016) by The Housing Benefit and State Pension Credit (Temporary Absence) (Amendment) Regulations 2016 (S.I. 2016/624), regs. 1, **4(9)(b)** (with reg. 5(3))
- F35** Words in Sch. 5 para. 15(8) substituted (28.7.2016) by The Housing Benefit and State Pension Credit (Temporary Absence) (Amendment) Regulations 2016 (S.I. 2016/624), regs. 1, **4(9)(b)** (with reg. 5(3))
- F36** Words in Sch. 5 para. 15(8)(a) inserted (6.4.2009) by The Social Security (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/583), regs. 1(2), **5(4)(b)**
- F37** Words in Sch. 5 para. 15(8)(c) inserted (6.4.2009) by The Social Security (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/583), regs. 1(2), **5(4)(b)**
- F38** Words in Sch. 5 para. 15(8) omitted (6.10.2003) by virtue of The State Pension Credit (Consequential, Transitional and Miscellaneous Provisions) (No. 2) Regulations 2002 (S.I. 2002/3197), reg. 1(1)(b), **Sch. para. 12(b)**

**Changes to legislation:** There are currently no known outstanding effects for the The State Pension Credit Regulations 2002, Paragraph 15. (See end of Document for details)

**Marginal Citations**

**M1** [S.I.2000/951](#).

**M2** [S.S.I.2000/200](#).

**M3** [S.R.2000/213](#).

**M4** 1973 c. 50; section 2 was amended by section 25(1) of the [Employment Act 1988 \(c. 19\)](#), by Part I of Schedule 7 to the [Employment Act 1989 \(c. 38\)](#) and by section 47(1) of the [Trade Union Reform and Employment Rights Act 1993 \(c.19\)](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The State Pension Credit Regulations 2002, Paragraph 15.