
STATUTORY INSTRUMENTS

2006 No. 215

The Council Tax Benefit Regulations 2006

PART 4

Income and capital

SECTION 6

Capital

Income treated as capital

36.—(1) Any bounty derived from employment to which paragraph 8 of Schedule 3 applies and paid at intervals of at least one year shall be treated as capital.

(2) 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 25(1)(d) (earnings of employed earners) shall be treated as capital.

(4) Except any income derived from capital disregarded under paragraphs 1, 2, 4, 8, 14^[F1], 25 to 28, 47 or 48] of Schedule 5, 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) 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.

(6) Any charitable or voluntary payment which is not made or due to be made at regular intervals, other than a payment which is made under [^{F2} or by] the Trusts, the Fund, the Eileen Trust^[F3], MFET Limited] the Independent Living [^{F4}Fund (2006)] or the London Bombings Charitable Relief Fund, shall be treated as capital.

(7) There shall be treated as capital the gross receipts of any commercial activity carried on by a person in respect of which assistance is received under the self-employment route, but only in so far as those receipts were payable into a special account ^{F5}... during the period in which that person was receiving such assistance.

(8) Any arrears of subsistence allowance which are paid to a claimant as a lump sum shall be treated as capital.

(9) Any arrears of working tax credit or child tax credit shall be treated as capital.

Textual Amendments

- F1** Words in reg. 36(4) substituted (for specified purposes and with effect in accordance with reg. 1(4) of the amending S.I.) by [Social Security \(Miscellaneous Amendments\) \(No.4\) Regulations 2006 \(S.I. 2006/2378\)](#), [reg. 17\(2\)](#)

Status: Point in time view as at 05/04/2010. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the The Council Tax Benefit Regulations 2006, Section 36. (See end of Document for details)

- F2** Words in reg. 36(6) inserted (1.4.2010 for specified purposes, 5.4.2010 in so far as not already in force) by [The Social Security \(Miscellaneous Amendments\) \(No. 2\) Regulations 2010 \(S.I. 2010/641\)](#), regs. 1(3)(c), **10(5)(b)**
- F3** Words in reg. 36(6) inserted (1.4.2010 for specified purposes, 5.4.2010 in so far as not already in force) by [The Social Security \(Miscellaneous Amendments\) \(No. 2\) Regulations 2010 \(S.I. 2010/641\)](#), regs. 1(3)(c), **10(3)(c)**
- F4** Words in reg. 36(6) substituted (17.11.2008) by [The Social Security \(Miscellaneous Amendments\) \(No.6\) Regulations 2008 \(S.I. 2008/2767\)](#), regs. 1(2), **8(4)(b)**
- F5** Words in reg. 36(7) omitted (1.4.2010 for specified purposes, 5.4.2010 in so far as not already in force) by virtue of [The Social Security \(Miscellaneous Amendments\) \(No. 2\) Regulations 2010 \(S.I. 2010/641\)](#), regs. 1(3)(c), **10(6)**

Status:

Point in time view as at 05/04/2010. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the The Council Tax Benefit Regulations 2006, Section 36.