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#### STATUTORY INSTRUMENTS

# 2008 No. 794

The Employment and Support Allowance Regulations 2008

# PART 10 INCOME AND CAPITAL CHAPTER 7

## Capital

### Calculation of capital in the United Kingdom

- **113.** Capital which a claimant possesses in the United Kingdom is to be calculated at its current market or surrender value less—
  - (a) where there would be expenses attributable to sale, 10%; and
  - (b) the amount of any incumbrance secured on it.