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STATUTORY INSTRUMENTS

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**2008 No. 794**

The Employment and Support Allowance Regulations 2008

**PART 10**

INCOME AND CAPITAL

CHAPTER 7

Capital

**Calculation of capital outside the United Kingdom**

**114.** Capital which a claimant possesses in a country outside the United Kingdom is to be calculated—

- (a) in a case in which there is no prohibition in that country against the transfer to the United Kingdom of an amount equal to its current market or surrender value in that country, at that value;
- (b) in a case where there is such a prohibition, at the price which it would realise if sold in the United Kingdom to a willing buyer,

less, where there would be expenses attributable to sale, 10% and the amount of any incumbrance secured on it.

**Changes to legislation:**

There are currently no known outstanding effects for the The Employment and Support Allowance Regulations 2008, Section 114.