# 2008 No. 794

## The Employment and Support Allowance Regulations 2008

## PART 10

#### **INCOME AND CAPITAL**

### CHAPTER 7

Capital

#### Capital jointly held

**117.** Except where a claimant possesses capital which is disregarded under regulation 115(6) (notional capital), where a claimant and one or more persons are beneficially entitled in possession to any capital asset they are to be treated as if each of them were entitled in possession to the whole beneficial interest therein in an equal share and the foregoing provisions of this Chapter are to apply for the purposes of calculating the amount of capital which the claimant is treated as possessing as if it were actual capital which the claimant does possess.