

SCHEDULE 1

Regulation 15

Sums to be disregarded in the calculation of income

PART 1

Sums to be disregarded

1. Any amount paid by way of tax on income which is taken into account under regulation 13 (calculation of income).

**Commencement Information**

**I1** Sch. 1 para. 1 in force at 1.4.2015 in accordance with reg. 1

2.—(1) Subject to sub-paragraph (2), where the adult has needs for care and support other than the provision of accommodation in a care home, or is a temporary resident, any housing-related costs which the adult is liable to meet in respect of the adult's main or only home.

(2) Sub-paragraph (1) does not apply to the extent that the housing-related costs which the adult is liable to meet are a payment or an amount which is disregarded under paragraph 3.

(3) In this paragraph, "housing-related costs" means any mortgage repayments, payments by way of rent or ground rent, council tax or service charges (other than service charges which are ineligible under Schedule 1 to the Housing Benefit Regulations 2006).

**Commencement Information**

**I2** Sch. 1 para. 2 in force at 1.4.2015 in accordance with reg. 1

3.—(1) Any payment which would be disregarded under paragraph 5 of Schedule 9 to the Income Support Regulations (housing benefit)(1).

(2) Any payment of income support towards housing costs determined in accordance with Schedule 3 to the Income Support Regulations (housing costs) or any amount that the local authority considers would be determined as a payment towards housing costs if the adult were in receipt of income support.

(3) Any payment which would be disregarded under paragraph 46 of Schedule 9 to the Income Support Regulations (reduction of liability for council tax)(2).

**Commencement Information**

**I3** Sch. 1 para. 3 in force at 1.4.2015 in accordance with reg. 1

(1) Paragraph 5 was substituted by S.I. 2008/3157.

(2) Paragraph 46 was substituted by S.I. 2008/698 and amended by S.I. 2013/443.

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4.—(1) Where a local authority takes into account in the calculation of income any disability benefits the adult receives, any disability-related expenditure incurred by the adult.

(2) In this paragraph—

“disability benefits” means any attendance allowance (other than severe disablement occupational allowance), disability living allowance or personal independence payment;

“disability-related expenditure” includes payment for any community alarm system, costs of any privately arranged care services required including respite care, and the costs of any specialist items needed to meet the adult’s disability.

**Commencement Information**

**I4** Sch. 1 para. 4 in force at 1.4.2015 in accordance with reg. 1

5. Any direct payment received by the adult or in the case of an adult without capacity, the authorised person<sup>(3)</sup>, in accordance with sections 31 to 33 of the Act.

**Commencement Information**

**I5** Sch. 1 para. 5 in force at 1.4.2015 in accordance with reg. 1

6. Any payment in respect of any expenses incurred by the adult who is—

(a) engaged by a charitable or voluntary body; or

(b) a volunteer,

if the adult derives no remuneration or profit from the employment.

**Commencement Information**

**I6** Sch. 1 para. 6 in force at 1.4.2015 in accordance with reg. 1

7. Any payment which would be disregarded under paragraph 3 or 4A of Schedule 9 to the Income Support Regulations (employed earner expenses and statutory sick pay in Northern Ireland)<sup>(4)</sup>.

**Commencement Information**

**I7** Sch. 1 para. 7 in force at 1.4.2015 in accordance with reg. 1

8. The mobility component of any disability living allowance or the mobility component of personal independence payment.

**Commencement Information**

**I8** Sch. 1 para. 8 in force at 1.4.2015 in accordance with reg. 1

9. Any armed forces independence payment.

(3) See section 32(4) of the Act for the definition of “authorised person”.

(4) Paragraph 4A was inserted by S.I. 1988/663 and amended by S.I. 2002/2689 and 2012/757.

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**Commencement Information**

**I9** Sch. 1 para. 9 in force at 1.4.2015 in accordance with reg. 1

**10.** Any payment which would be disregarded under paragraph 8 of Schedule 9 to the Income Support Regulations (mobility supplement).

**Commencement Information**

**I10** Sch. 1 para. 10 in force at 1.4.2015 in accordance with reg. 1

**11.** If the adult is a temporary resident—

- (a) any attendance allowance;
- (b) the care component of any disability living allowance; or
- (c) the daily living component of any personal independence payment.

**Commencement Information**

**I11** Sch. 1 para. 11 in force at 1.4.2015 in accordance with reg. 1

**12.** Any concessionary payment made to compensate for the non-payment of—

- (a) any payment specified in paragraph 8 or 11; or
- (b) any income support.

**Commencement Information**

**I12** Sch. 1 para. 12 in force at 1.4.2015 in accordance with reg. 1

**13.** Any amount which would be disregarded under paragraph 10 or 11 of Schedule 9 to the Income Support Regulations (payments to medal recipients and educational awards)(**5**).

**Commencement Information**

**I13** Sch. 1 para. 13 in force at 1.4.2015 in accordance with reg. 1

**14.** Any amount which would be disregarded under paragraph 13 of Schedule 9 to the Income Support Regulations (participants in training schemes)(**6**).

**Commencement Information**

**I14** Sch. 1 para. 14 in force at 1.4.2015 in accordance with reg. 1

**15.—**(1) Except where sub-paragraph (2) applies, and subject to paragraphs 45 and 46, any relevant payment made or due to be made at regular intervals other than any payment which is to be disregarded under paragraph 31.

(5) Paragraph 11 was substituted by [S.I. 2004/1708](#) and amended by [S.I. 2008/3157](#) and [2011/2425](#).

(6) Paragraph 13 was substituted by [S.I. 2004/565](#) and amended by [S.I. 2008/1554](#).

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(2) Subject to paragraph 46, any relevant payment made or due to be made at regular intervals which is intended and used for any item which was not specified in the personal budget but was specified in the care and support plan or support plan.

(3) In this paragraph, “relevant payment” means—

- (a) a charitable payment;
- (b) a voluntary payment;
- (c) a payment (not falling within sub-paragraph (a) or (b)) from a trust whose funds are derived from a payment made in consequence of any personal injury to the adult;
- (d) a payment under an annuity purchased—
  - (i) pursuant to any agreement or court order to make payments to the adult; or
  - (ii) from funds derived from a payment made, in consequence of any personal injury to the adult; or
- (e) a payment (not falling within sub-paragraphs (a) to (d)) received by virtue of any agreement or court order to make payments to the resident in consequence of any personal injury to the adult.

#### Commencement Information

**I15** Sch. 1 para. 15 in force at 1.4.2015 in accordance with reg. 1

**16.—**(1) Subject to sub-paragraphs (2) and (3), where the adult—

- (a) is not residing with their spouse or civil partner; and
- (b) at least 50% of any occupational pension of the adult, or of any income from a personal pension scheme of the adult, is being paid to, or in respect of, their spouse for that spouse’s maintenance or their civil partner for that civil partner’s maintenance,

an amount equal to 50% of the pension, pensions or income concerned.

(2) Where the adult is entitled to pensions or income referred to in sub-paragraph (1) from more than one source, all pensions and income to which the adult is entitled are to be aggregated for the purposes of that sub-paragraph.

(3) This paragraph does not have effect in respect of that part of any pension or income referred to in sub-paragraph (1) to which the adult’s spouse or civil partner is legally entitled, whether or not under a court order.

#### Commencement Information

**I16** Sch. 1 para. 16 in force at 1.4.2015 in accordance with reg. 1

**17.** Any amount which would be disregarded under paragraph 16 of Schedule 9 to the Income Support Regulations (specified pensions)<sup>(7)</sup> save for paragraph 16(cc), but as if the reference in paragraph 16 of that Schedule to paragraphs 36 and 37 of Schedule 9 to the Income Support Regulations were a reference to paragraph 46 of this Schedule and as if the reference in paragraph 16(a) of Schedule 9 to the Income Support Regulations to paragraph 8 or 9 of Schedule 9 to the Income Support Regulations were a reference to paragraph 10 or 11 of this Schedule.

(7) Paragraph 16 was substituted by S.I. 1995/2792 and amended by S.I. 2000/2239, 2002/841, 2005/574, 2005/2877, 2008/3157 and 2009/2655.

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**Commencement Information**

I17 Sch. 1 para. 17 in force at 1.4.2015 in accordance with reg. 1

18. Any guaranteed income payment referred to in article 15(1)(c) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011(8).

**Commencement Information**

I18 Sch. 1 para. 18 in force at 1.4.2015 in accordance with reg. 1

19. Subject to paragraph 46, £10 of any survivor's guaranteed income payment referred to in article 29(1)(a) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011 and, if the amount of that payment has been abated to less than £10 by a pension falling within article 39(1)(a) of that Order, so much of that pension as would not, in aggregate with the amount of any survivor's guaranteed income payment disregarded, exceed £10.

**Commencement Information**

I19 Sch. 1 para. 19 in force at 1.4.2015 in accordance with reg. 1

20. Any payment which would be disregarded under paragraphs 17 to 20 of Schedule 9 to the Income Support Regulations (annuities, payments by third parties towards living costs, contractual payments in respect of occupation of a dwelling and payments by lodgers)(9).

**Commencement Information**

I20 Sch. 1 para. 20 in force at 1.4.2015 in accordance with reg. 1

21. Any income in kind.

**Commencement Information**

I21 Sch. 1 para. 21 in force at 1.4.2015 in accordance with reg. 1

22.—(1) Any income derived from capital to which the adult is or is treated under regulation 24 (capital jointly held) as beneficially entitled but, subject to sub-paragraph (2), not income derived from capital disregarded under paragraph 1, 4, 9, 15 or 22 of Schedule 2.

(2) Any income derived from capital disregarded under paragraph 4, 22 or 24 of Schedule 2 but only to the extent of any mortgage repayments and payments of council tax or water charges which the adult is liable to make in respect of the dwelling or premises in the period during which that income accrued.

**Commencement Information**

I22 Sch. 1 para. 22 in force at 1.4.2015 in accordance with reg. 1

(8) S.I. 2011/517.

(9) Paragraph 17 was amended by S.I. 1994/2139. Paragraph 18 was substituted by S.I. 1995/516. Paragraphs 19 and 20 were substituted by S.I. 1994/527 and paragraph 19 amended by S.I. 1995/516 and 2007/2618.

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**23.** Any income which would be disregarded under paragraph 23 of Schedule 9 to the Income Support Regulations (income outside the United Kingdom).

.....  
**Commencement Information**

**I23** Sch. 1 para. 23 in force at 1.4.2015 in accordance with reg. 1

**24.** Any amount which would be disregarded under paragraph 24 of Schedule 9 to the Income Support Regulations (charge or commission for converting income into sterling).

.....  
**Commencement Information**

**I24** Sch. 1 para. 24 in force at 1.4.2015 in accordance with reg. 1

**25.—(1)** Any payment made to the adult in respect of a child or young person who is a member of the adult's family—

- (a) pursuant to regulations made under section 2(6)(b) or 3 of the Adoption and Children Act 2002<sup>(10)</sup>;
- (b) in accordance with an adoption allowance scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (adoption allowances schemes)<sup>(11)</sup>;
- (c) which is a payment made by a local authority in pursuance of section 15(1) of, and paragraph 15 of Schedule 1 to, the Children Act 1989 (local authority contribution to a child's maintenance where a child is living with a person as a result of a child arrangements order)<sup>(12)</sup>.

(2) Any payment, other than a payment to which sub-paragraph (1)(a) applies, made to the adult pursuant to regulations made under section 2(6)(b) of the Adoption and Children Act 2002.

.....  
**Commencement Information**

**I25** Sch. 1 para. 25 in force at 1.4.2015 in accordance with reg. 1

**26.** Any payment which would be disregarded under paragraph 26 or 28 of Schedule 9 to the Income Support Regulations (provision of accommodation and maintenance for children in care, and local authorities' duty to promote the welfare of children and powers to grant financial assistance to persons in or formerly in their care)<sup>(13)</sup>.

.....  
**Commencement Information**

**I26** Sch. 1 para. 26 in force at 1.4.2015 in accordance with reg. 1

**27.** Any payment received under an insurance policy, taken out to insure against the risk of being unable to maintain repayments on a loan to acquire or retain an interest in a dwelling occupied

<sup>(10)</sup> 2002 c.38.

<sup>(11)</sup> 2007 asp 4.

<sup>(12)</sup> 1989 c.41. Section 15(1) was amended by paragraph 10(1) of Schedule 16 to the Courts and Legal Services Act 1990 (c.41). Paragraph 15 of Schedule 1 was amended by section 78(3) of the Civil Partnership Act 2004 (c.33) and paragraph 40(4) of Schedule 2 to the Children and Families Act 2014 (c.6).

<sup>(13)</sup> Paragraph 26 was substituted by S.I. 2010/2429. Paragraph 28 was substituted by S.I. 2008/698 and amended by S.I. 2010/2429.

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by the adult as their main or only home, or for repairs and improvements to that home, and used to meet such repayments, to the extent that it does not exceed the aggregate of—

- (a) the amount payable, calculated on a weekly basis, of any interest on the loan;
- (b) the amount of any payment, calculated on a weekly basis, due on the loan attributable to the repayment of capital; and
- (c) the amount, calculated on a weekly basis, of the premium due on that policy.

**Commencement Information**

I27 Sch. 1 para. 27 in force at 1.4.2015 in accordance with reg. 1

28. Any payment which would be disregarded under paragraph 31 or 31A of Schedule 9 to the Income Support Regulations (social fund payments and local welfare provision)(14).

**Commencement Information**

I28 Sch. 1 para. 28 in force at 1.4.2015 in accordance with reg. 1

29. Any payment of income which under regulation 19 (income treated as capital) is to be treated as capital.

**Commencement Information**

I29 Sch. 1 para. 29 in force at 1.4.2015 in accordance with reg. 1

30. Any payment which would be disregarded under paragraph 33 of Schedule 9 to the Income Support Regulations (pensioner's Christmas bonus)(15).

**Commencement Information**

I30 Sch. 1 para. 30 in force at 1.4.2015 in accordance with reg. 1

31. Any payment which would be disregarded under paragraph 39 of Schedule 9 to the Income Support Regulations (the Fund, the Macfarlane Trusts and other trusts and Funds and the Independent Living Fund)(16).

**Commencement Information**

I31 Sch. 1 para. 31 in force at 1.4.2015 in accordance with reg. 1

32. Any amount which would be disregarded under paragraphs 40, 43 and 48 to 51 of Schedule 9 to the Income Support Regulations (housing benefit compensation, juror and witness payments, travelling expenses and health service supplies, welfare food payments, prison visiting scheme payments and disabled persons' employment payments)(17).

(14) Paragraph 31 was substituted by S.I. 1992/468 and amended by S.I. 2008/3157. Paragraph 31A was inserted by S.I. 2013/443.

(15) Paragraph 33 was amended by S.I. 2008/3157.

(16) Paragraph 39 was inserted by S.I. 1988/663, substituted by S.I. 1991/1175 and amended by S.I. 1992/1101, 1993/963, 1993/1249, 2000/1981, 2004/2308, 2005/2877, 2005/3391, 2008/2767, 2010/641 and 2011/2425.

(17) Paragraph 40 was inserted by S.I. 1988/1445. Paragraph 43 was inserted by S.I. 1988/2022. Paragraphs 48 to 50 were inserted by S.I. 1990/1776. Paragraphs 48 and 49 were substituted by S.I. 2008/3157. Paragraph 50 was amended by S.I. 2007/2128 and 2008/3157. Paragraph 51 was inserted by S.I. 1992/468 and amended by S.I. 2004/565.

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#### Commencement Information

**I32** Sch. 1 para. 32 in force at 1.4.2015 in accordance with reg. 1

**33.**—(1) Any child benefit, except in circumstances where the adult is accompanied by the child or qualifying young person in respect of whom the child benefit is payable, and accommodation is provided for that child or qualifying young person under the Act.

(2) In this paragraph, “child” and “qualifying young person” have the same meaning as in section 142 of the 1992 Act<sup>(18)</sup>.

#### Commencement Information

**I33** Sch. 1 para. 33 in force at 1.4.2015 in accordance with reg. 1

**34.** Any payment which would be disregarded under paragraph 53 of Schedule 9 to the Income Support Regulations (increases in rates of benefits etc)<sup>(19)</sup>.

#### Commencement Information

**I34** Sch. 1 para. 34 in force at 1.4.2015 in accordance with reg. 1

**35.** Any payment which would be disregarded under paragraphs 54 to 56 of Schedule 9 to the Income Support Regulations (supplementary pensions etc)<sup>(20)</sup>.

#### Commencement Information

**I35** Sch. 1 para. 35 in force at 1.4.2015 in accordance with reg. 1

**36.** Any payment made by a local authority to or on behalf of the adult relating to the provision of a service, where—

- (a) that service is provided to develop or sustain the capacity of the adult to live independently in the community; and
- (b) any charge for that service would be a service charge of the kind specified in Schedule 1B to the Housing Benefit (General) Regulations 1987<sup>(21)</sup> as in force immediately before the 1st April 2003.

#### Commencement Information

**I36** Sch. 1 para. 36 in force at 1.4.2015 in accordance with reg. 1

**37.** The amount of any payment made by the adult to the local authority in payment of a charge imposed on the adult by the authority under the Local Authorities (Charges for Specified Welfare Services) (England) Regulations 2003<sup>(22)</sup>.

<sup>(18)</sup> Section 142 was substituted by section 1(2) of the Child Benefit Act 2005 (c.6).

<sup>(19)</sup> Paragraph 53 was inserted by S.I. 1994/527 and substituted by S.I. 2008/3157.

<sup>(20)</sup> Paragraphs 54 to 56 were inserted by S.I. 1994/2139. Paragraphs 55 and 56 were amended by S.I. 2005/2877 and paragraph 56 amended by S.I. 2008/3157.

<sup>(21)</sup> S.I. 1987/1971. Schedule 1B was inserted by S.I. 1999/2734. The Regulations were revoked from 6th March 2006 by S.I. 2006/217.

<sup>(22)</sup> S.I. 2003/907.



**Commencement Information**

**I37** Sch. 1 para. 37 in force at 1.4.2015 in accordance with reg. 1

**38.** Any guardian's allowance.

**Commencement Information**

**I38** Sch. 1 para. 38 in force at 1.4.2015 in accordance with reg. 1

**39.** Any child tax credit.

**Commencement Information**

**I39** Sch. 1 para. 39 in force at 1.4.2015 in accordance with reg. 1

**40.—**(1) Where the adult is in receipt of savings credit as a person who has no partner and has qualifying income not exceeding the standard minimum guarantee—

- (a) the amount of that savings credit where the amount received is £5.75 or less; or
- (b) £5.75 of that savings credit where the amount received is greater than £5.75.

(2) Where the adult—

- (a) has no partner;
- (b) has attained the age of 65; and
- (c) has qualifying income in excess of the standard minimum guarantee,

a sum of £5.75.

(3) Where the adult is in receipt of savings credit as a person who has a partner and has qualifying income not exceeding the standard minimum guarantee—

- (a) the amount of that savings credit where the amount received is £8.60 or less; or
- (b) £8.60 of that savings credit where the amount received is greater than £8.60.

(4) Subject to sub-paragraph (5), where the adult—

- (a) has a partner;
- (b) has—
  - (i) attained the age of 65; or
  - (ii) has attained pension credit age and the adult's partner has attained the age of 65; and
- (c) has qualifying income in excess of the standard minimum guarantee,

a sum of £8.60.

(5) Where—

- (a) the sum referred to in sub-paragraph (4) has been disregarded in the assessment of the adult's partner's income under these Regulations; or
- (b) the adult's partner is in receipt of savings credit,

sub-paragraph (4) does not apply to the adult.

(6) For the purposes of this paragraph—

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- (a) the adult has a partner if the adult would be considered to have a partner for the purposes of the Pension Credit Regulations;
- (b) “qualifying income” is to be construed in accordance with regulation 9 of the Pension Credit Regulations<sup>(23)</sup> and for the purposes of sub-paragraphs (3) and (4) the adult’s qualifying income includes any qualifying income of the adult’s partner;
- (c) “standard minimum guarantee” means, for the purposes of—
  - (i) sub-paragraphs (1) and (2), the amount prescribed by regulation 6(1)(b) of the Pension Credit Regulations<sup>(24)</sup>; and
  - (ii) sub-paragraphs (3) and (4), the amount prescribed by regulation 6(1)(a) of the Pension Credit Regulations.

#### Commencement Information

**I40** Sch. 1 para. 40 in force at 1.4.2015 in accordance with reg. 1

**41.** Any payment made to a temporary resident in lieu of concessionary coal pursuant to section 19(1)(b) or (c) of the Coal Industry Act 1994<sup>(25)</sup>.

#### Commencement Information

**I41** Sch. 1 para. 41 in force at 1.4.2015 in accordance with reg. 1

**42.** Any payment made to the adult under section 63(6)(b) of the Health Services and Public Health Act 1968<sup>(26)</sup> (“the 1968 Act”) (travelling and other allowances to persons availing themselves of instruction) for the purpose of meeting childcare costs where the instruction is provided pursuant to—

- (a) section 63(1)(a) of the 1968 Act; or
- (b) section 63(1)(b) of the 1968 Act and where the adult is employed, or has it in contemplation to be employed, in an activity involved in or connected with a service which must or may be provided or secured as part of the health service.

#### Commencement Information

**I42** Sch. 1 para. 42 in force at 1.4.2015 in accordance with reg. 1

**43.** Any payment made in accordance with regulations made pursuant to section 14F of the Children Act 1989 (special guardian support services)<sup>(27)</sup> to an adult who is a prospective special guardian or a special guardian.

#### Commencement Information

**I43** Sch. 1 para. 43 in force at 1.4.2015 in accordance with reg. 1

<sup>(23)</sup> Regulation 9 was amended by [S.I. 2008/1554](#) and [2013/630](#).

<sup>(24)</sup> The amounts in regulation 6 were up-rated by [S.I. 2014/516](#).

<sup>(25)</sup> [1994 c.21](#).

<sup>(26)</sup> [1968 c.46](#). Section 63(1)(a) was amended by paragraph 95(2)(a) of Schedule 1 to the Health Authorities Act [1995 \(c.17\)](#), paragraph 3(a) of Schedule 4 to the Health Act [1999 \(c.8\)](#), paragraph 2 of Schedule 5 to the National Health Service Reform and Health Care Professions Act [2002 \(c.17\)](#), paragraph 12(2) of Schedule 5 to the Health and Social Care Act [2012 \(c.7\)](#) and [S.I. 2007/961](#).

<sup>(27)</sup> Section 14F was inserted by section 115(1) of the Adoption and Children Act [2002 \(c.38\)](#).

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**44.—**(1) Where the adult is a student, any grant or other award, student loan, income used to make repayments on a student loan or other payment received by that student for the purposes of their course of study at an educational establishment.

(2) In this paragraph, “course of study”, student and “student loan” have the same meaning as in the Income Support Regulations.

**Commencement Information**

**I44** Sch. 1 para. 44 in force at 1.4.2015 in accordance with reg. 1

## PART 2

### Special provisions relating to charitable or voluntary payments and certain pensions

**45.** Paragraph 15 does not apply to any payment which is made or due to be made—

- (a) by the adult for the maintenance of any member of the adult’s family or of the adult’s former partner or of the adult’s children; or
- (b) by a third party pursuant to an agreement between the local authority and that third party in connection with the liability of the adult to pay the local authority for the adult’s accommodation.

**Commencement Information**

**I45** Sch. 1 para. 45 in force at 1.4.2015 in accordance with reg. 1

**46.** The total income to be disregarded pursuant to paragraphs 15(2) and 17 must in no case exceed the amount per week specified in paragraph 36 of Schedule 9 to the Income Support Regulations (ceiling for aggregated disregards)(**28**).

**Commencement Information**

**I46** Sch. 1 para. 46 in force at 1.4.2015 in accordance with reg. 1

## SCHEDULE 2

Regulation 18(2)

### Capital to be disregarded

**1.—**(1) Where the adult is a temporary resident but not a prospective resident, the value of the adult’s main or only home in circumstances where—

- (a) the adult is taking reasonable steps to dispose of the dwelling in order that they may acquire another dwelling which they intend to occupy as their main or only home; or
- (b) the adult intends to return to occupy that dwelling as their main or only home and the dwelling is still available to them.

(28) Paragraph 36 was amended by [S.I. 1990/1657](#), [1996/462](#), [2000/1922](#) and [2006/2378](#).

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(2) Where the adult is a temporary resident who is a prospective resident, the value of the adult's main or only home in circumstances where the adult intends, on being provided in fact with accommodation under the Act—

- (a) to take reasonable steps to dispose of the dwelling in order that they may acquire another dwelling which they intend to occupy as their main or only home; or
- (b) to return to occupy that dwelling as their main or only home and the dwelling to which the adult intends to return is available to them.

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**Commencement Information**

**I47** Sch. 2 para. 1 in force at 1.4.2015 in accordance with reg. 1

2.—(1) Where the adult is a permanent resident the value of the adult's main or only home which the adult would otherwise normally occupy ("the adult's home") for a period of 12 weeks beginning with the day on which the adult first moves into accommodation in a care home ("the first period of residence").

(2) Where the adult—

- (a) ceases to be a permanent resident; and
- (b) subsequently becomes a permanent resident again at any time within the period of 52 weeks from the end of the first period of permanent residence, the value of the adult's home for such period (if any) which when added to the period disregarded under sub-paragraph (1) in respect of their first period of permanent residence does not exceed 12 weeks in total.

(3) Where the adult—

- (a) ceases to be a permanent resident and is not a person to whom sub-paragraph (2) has applied; and
- (b) subsequently becomes a permanent resident again at any time after a period of more than 52 weeks from the end of the first period of residence, the value of the adult's home for a period of 12 weeks beginning with the day on which the second period of permanent residence begins.

(4) In this paragraph, "the second period of permanent residence" means the period of permanent residence beginning at any time after the period of 52 weeks referred to in sub-paragraph (3)(b).

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**Commencement Information**

**I48** Sch. 2 para. 2 in force at 1.4.2015 in accordance with reg. 1

3. Where the adult is a permanent resident and there is an unexpected change in their financial circumstances the local authority may disregard the value of the adult's main or only home which the adult would normally otherwise occupy for a period of 12 weeks.

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**Commencement Information**

**I49** Sch. 2 para. 3 in force at 1.4.2015 in accordance with reg. 1

4.—(1) The value of any premises—

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- (a) which would be disregarded under paragraph 2 or 4(b) of Schedule 10 to the Income Support Regulations (premises acquired for occupation, and premises occupied by a former partner)<sup>(29)</sup> but as if for the words “his home” in each provision there were substituted “his main or only home”; or
- (b) which is occupied in whole or in part as their main or only home by a qualifying relative of the adult who has occupied the premises as their main or only home since before the date on which the adult was first provided with accommodation in a care home under the Act.

(2) A local authority may disregard the value of any premises which is occupied in whole or in part by a qualifying relative of the adult as their main or only home where the qualifying relative occupied the premises after the date on which the adult was first provided with accommodation in a care home under the Act.

(3) The value of any premises for a period of 12 weeks where the local authority has disregarded the value of the premises under sub-paragraph (1)(b) or (2) and that relative has died or is no longer occupying the premises because they have been provided with accommodation in a care home.

(4) The local authority may disregard the value of any premises for a period of 12 weeks where the premises were occupied in whole or in part by a qualifying relative of the adult as their main or only home and that relative is no longer occupying the premises because of an unexpected change in their circumstances.

(5) In this paragraph—

“child” is to be construed in accordance with section 1 of the Family Law Reform Act 1987<sup>(30)</sup>;

“qualifying relative” means the adult’s—

- (a) partner;
- (b) other family member or relative who is aged 60 or over or who is incapacitated; or
- (c) child who is under 18.

#### Commencement Information

**I50** Sch. 2 para. 4 in force at 1.4.2015 in accordance with reg. 1

5. In the case of an adult who is a resident who has ceased to occupy what was formerly the dwelling occupied by them as their main or only home following their estrangement or divorce from their former partner, the value of the adult’s interest in that dwelling where it is still occupied as the home by the former partner who is a lone parent.

#### Commencement Information

**I51** Sch. 2 para. 5 in force at 1.4.2015 in accordance with reg. 1

6. In the case of an adult who is in receipt of care and support other than the provision of accommodation in a care home, the value of the adult’s main or only home.

<sup>(29)</sup> Paragraph 2 was amended by S.I. 1988/1445. Paragraph 4(b) was amended by S.I. 1988/910 and 2005/2877.

<sup>(30)</sup> 1987 c.42. Section 1 was amended by paragraph 51 of Schedule 3 to the Adoption and Children Act 2002, paragraph 24 of Schedule 6 to the Human Fertilisation and Embryology Act 2008 (c.22) and S.I. 2014/560.

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**Commencement Information**

**I52** Sch. 2 para. 6 in force at 1.4.2015 in accordance with reg. 1

7. The value of the proceeds of sale of any premises which would be disregarded under paragraph 3 of Schedule 10 to the Income Support Regulations (proceeds of sale from premises formerly occupied).

**Commencement Information**

**I53** Sch. 2 para. 7 in force at 1.4.2015 in accordance with reg. 1

8. Any future interest in property which would be disregarded under paragraph 5 of Schedule 10 to the Income Support Regulations (future interests in property other than in certain land or premises)(31).

**Commencement Information**

**I54** Sch. 2 para. 8 in force at 1.4.2015 in accordance with reg. 1

9. Any assets which would be disregarded under paragraph 6 of Schedule 10 to the Income Support Regulations (business assets)(32), but as if in sub-paragraph (2) of that paragraph for the words from “the claim for income support” to the end of that sub-paragraph there were substituted—

- (a) in the case of the adult who is a resident other than a prospective resident the words “the accommodation was initially provided”;
- (b) in the case of the adult who is a prospective resident, the words “the local authority began to assess the adult’s ability to pay for their accommodation under these Regulations”.

**Commencement Information**

**I55** Sch. 2 para. 9 in force at 1.4.2015 in accordance with reg. 1

10. Any amount which would be disregarded under paragraph 7(1) of Schedule 10 to the Income Support Regulations (arrears of specified payments)(33), but as if the words “Subject to sub-paragraph (2)” at the beginning of that sub-paragraph were omitted and as if the reference in paragraph (a) of that sub-paragraph to paragraphs 6, 8 or 9 of Schedule 9 to the Income Support Regulations (other income to be disregarded) were a reference to paragraphs 8 to 11 of Schedule 1 to these Regulations (other income to be disregarded).

**Commencement Information**

**I56** Sch. 2 para. 10 in force at 1.4.2015 in accordance with reg. 1

11. Any arrears of, or any concessionary payment made to compensate for arrears due to the non-payment of—

(31) Paragraph 5 was substituted by S.I. 1995/2303.

(32) Paragraph 6 was amended by S.I. 1990/1776, 1998/1174 and 2000/2910.

(33) Paragraph 7(1) was amended by S.I. 1991/2742, 1996/1944, 2001/2333, 2002/2380, 2005/574, 2008/698, 2008/1554 and 2013/630.

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- (a) child tax credit;
- (b) working tax credit;
- (c) a payment which is made under any of—
  - (i) the Order in Council of 19th December 1881;
  - (ii) the Royal warrant of 27th October 1884;
  - (iii) the Order by his Majesty of 14th January 1922,

to a widow, widower or surviving civil partner under any power of Her Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown and whose service in such capacity terminated before 31st March 1973,

but only for a period of 52 weeks from the date of the receipt of the arrears or the concessionary payment.

.....  
**Commencement Information**

**I57** Sch. 2 para. 11 in force at 1.4.2015 in accordance with reg. 1

**12.** Any amount which would be disregarded under paragraph 8 or 9 of Schedule 10 to the Income Support Regulations (property repairs and amounts deposited with a housing association).

.....  
**Commencement Information**

**I58** Sch. 2 para. 12 in force at 1.4.2015 in accordance with reg. 1

**13.** Any personal possessions except those which had or have been acquired by the adult with the intention of reducing their capital in order to satisfy a local authority that they were unable to pay towards the cost of their care and support or support.

.....  
**Commencement Information**

**I59** Sch. 2 para. 13 in force at 1.4.2015 in accordance with reg. 1

**14.** Any amount which would be disregarded under paragraph 11 of Schedule 10 to the Income Support Regulations (income under an annuity).

.....  
**Commencement Information**

**I60** Sch. 2 para. 14 in force at 1.4.2015 in accordance with reg. 1

**15.** Any amount which would be disregarded under paragraph 12 of Schedule 10 to the Income Support Regulations (personal injury trusts)<sup>(34)</sup>.

.....  
**Commencement Information**

**I61** Sch. 2 para. 15 in force at 1.4.2015 in accordance with reg. 1

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(34) Paragraph 12 was substituted by [S.I. 1990/1776](#) and amended by [S.I. 2006/2378](#).

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16. Any amount which would be disregarded under paragraph 12A of Schedule 10 to the Income Support Regulations (personal injury payments)(35) with the exception of any payment or any part of any payment that has been specifically identified by a court to deal with the cost of providing care.

**Commencement Information**

I62 Sch. 2 para. 16 in force at 1.4.2015 in accordance with reg. 1

17. Any amount which would be disregarded under paragraph 13 of Schedule 10 to the Income Support Regulations (a life interest or a life rent).

**Commencement Information**

I63 Sch. 2 para. 17 in force at 1.4.2015 in accordance with reg. 1

18. The value of the right to receive any income which is disregarded under paragraph 21 of Schedule 1 (income to be disregarded).

**Commencement Information**

I64 Sch. 2 para. 18 in force at 1.4.2015 in accordance with reg. 1

19. Any amount which would be disregarded under paragraph 15, 16, 18, 18A or 19 of Schedule 10 to the Income Support Regulations (surrender value of life insurance policy, outstanding instalments, social fund payments, local welfare provision and tax refunds on certain loan interest)(36).

**Commencement Information**

I65 Sch. 2 para. 19 in force at 1.4.2015 in accordance with reg. 1

20. Any capital which under regulation 16 (capital treated as income) is to be treated as income.

**Commencement Information**

I66 Sch. 2 para. 20 in force at 1.4.2015 in accordance with reg. 1

21. Any amount which would be disregarded under paragraphs 21 to 24 of Schedule 10 to the Income Support Regulations (charge or commission for converting capital into sterling, the Macfarlane Trusts, the Fund and the Independent Living Fund, value of the right to receive personal or occupational pension, value of funds under personal pension scheme and rent)(37).

(35) Paragraph 12A was inserted by S.I. 2006/2378.

(36) Paragraph 18 was substituted by S.I. 1992/468. Paragraphs 18 and 19 were amended by S.I. 2008/3157. Paragraph 18A was inserted by S.I. 2013/443.

(37) Paragraphs 22, 23 and 24 were inserted by S.I. 1988/663. Paragraph 22 was substituted by S.I. 1991/1175 and amended by S.I. 1992/1101, 1993/1249, 2000/1981, 2004/1141, 2005/2877, 2005/3391, 2008/2767, 2010/641 and 2011/2425. Paragraph 23 was amended by S.I. 1991/1559. Paragraph 23A was inserted by S.I. 1995/2303 and amended by S.I. 2007/1749. Paragraph 24 was amended by S.I. 1995/2303.



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.....  
**Commencement Information**

**I67** Sch. 2 para. 21 in force at 1.4.2015 in accordance with reg. 1

**22.** The value of any premises which would be disregarded under paragraph 27 or 28 of Schedule 10 to the Income Support Regulations (premises a claimant intends to occupy)(**38**) but as if for the words “his home” in each provision there were substituted “his main or only home”.

.....  
**Commencement Information**

**I68** Sch. 2 para. 22 in force at 1.4.2015 in accordance with reg. 1

**23.** Any amount which would be disregarded under paragraphs 29 to 31(**39**), 34(**40**) and 36 to 43(**41**) of Schedule 10 to the Income Support Regulations (fund payments in kind, training bonuses, housing benefit compensation, juror or witness payments, reduction of liability for personal community charge, housing grants, travelling expenses and health service supplies, welfare food payments, health in pregnancy grant, prison visiting scheme payments, special war widows payments, disabled persons’ employment payments, and blind homeworkers’ payments).

.....  
**Commencement Information**

**I69** Sch. 2 para. 23 in force at 1.4.2015 in accordance with reg. 1

**24.** The value of any premises occupied in whole or in part by a third party where the local authority considers it would be reasonable to disregard the value of those premises.

.....  
**Commencement Information**

**I70** Sch. 2 para. 24 in force at 1.4.2015 in accordance with reg. 1

**25.** Any amount which—

- (a) falls within paragraph 44(2)(a), and would be disregarded under paragraph 44(1)(a) or (b), of Schedule 10 to the Income Support Regulations(**42**); or
- (b) would be disregarded under paragraph 45(a) of that Schedule.

.....  
**Commencement Information**

**I71** Sch. 2 para. 25 in force at 1.4.2015 in accordance with reg. 1

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(38) Paragraphs 27 and 28 were inserted by [S.I. 1988/910](#) and paragraph 27 substituted by [S.I. 1988/2202](#).  
(39) Paragraphs 29 to 31 were inserted by [S.I. 1988/1445](#). Paragraph 29 was amended by [S.I. 1990/127](#), [1992/1101](#), [2007/2538](#), [2008/2767](#), [2010/641](#) and [2011/2425](#). Paragraph 30 was substituted by [S.I. 2004/565](#).  
(40) Paragraph 34 was inserted by [S.I. 1988/2202](#).  
(41) Paragraphs 36 and 37 were inserted by [S.I. 1990/547](#) and paragraph 36 amended by [S.I. 1993/315](#), [2008/698](#) and [2013/443](#). Paragraphs 38 to 41 were inserted by [S.I. 1990/1776](#) and paragraphs 38 and 39 substituted by [S.I. 2008/3157](#). Paragraph 39A was inserted by [S.I. 2009/583](#). Paragraph 40 was amended by [S.I. 2007/2128](#) and [2008/3157](#). Paragraph 41 was substituted by [S.I. 2008/3157](#). Paragraphs 42 and 43 were inserted by [S.I. 1992/468](#) and paragraph 42 amended by [S.I. 2004/565](#).  
(42) Paragraphs 44 and 45 were inserted by [S.I. 1994/2139](#). Paragraph 44 was substituted by [S.I. 2006/2378](#). Paragraph 45 was amended by [S.I. 1997/2197](#) and [2003/2279](#).

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**26.** Any amount which would be disregarded under paragraph 61 of Schedule 10 to the Income Support Regulations (ex-gratia payment made by the Secretary of State in consequence of a person's imprisonment or internment by the Japanese during the Second World War)(43).

**Commencement Information**

**I72** Sch. 2 para. 26 in force at 1.4.2015 in accordance with reg. 1

**27.** Any payment which would be disregarded under paragraph 64 of Schedule 10 to the Income Support Regulations (payments under a trust established out of funds provided by the Secretary of State in respect of persons who suffered or are suffering from variant Creutzfeldt-Jakob disease)(44).

**Commencement Information**

**I73** Sch. 2 para. 27 in force at 1.4.2015 in accordance with reg. 1

**28.** Any payment made by a local authority to or on behalf of the adult relating to the provision of a service, where—

- (a) that service is provided to develop or sustain the capacity of the adult to live independently in the community; and
- (b) any charge for that service would be a service charge of the kind specified in Schedule 1B to the Housing Benefit (General) Regulations 1987 as in force immediately before 1st April 2003.

**Commencement Information**

**I74** Sch. 2 para. 28 in force at 1.4.2015 in accordance with reg. 1

**29.** Any payment made by the adult to the local authority in payment of a charge imposed on the adult by the authority under the Local Authorities (Charges for Specified Welfare Services) (England) Regulations 2003.

**Commencement Information**

**I75** Sch. 2 para. 29 in force at 1.4.2015 in accordance with reg. 1

**30.** Any payment made to the adult pursuant to regulations made under section 2(6)(b) or 3 of the Adoption and Children Act 2002.

**Commencement Information**

**I76** Sch. 2 para. 30 in force at 1.4.2015 in accordance with reg. 1

**31.** Any payment made to the adult under section 2 or 3 of the Age-Related Payments Act 2004 (entitlement: basic or special cases)(45).

(43) Paragraph 61 was inserted by [S.I. 2001/22](#) and amended by [S.I. 2005/2877](#).

(44) Paragraph 64 was inserted by [S.I. 2001/1118](#) and amended by [S.I. 2005/2687](#) and [2006/718](#).

(45) [2004 c.10](#).

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**Commencement Information**

**I77** Sch. 2 para. 31 in force at 1.4.2015 in accordance with reg. 1

**32.** Any payment made to the adult under Part 2 (payments to persons over the age of 65) or Part 3 (payments to persons in receipt of guarantee credit) of the Age-Related Payments Regulations 2005<sup>(46)</sup>.

**Commencement Information**

**I78** Sch. 2 para. 32 in force at 1.4.2015 in accordance with reg. 1

**33.** Any payment made to the adult under section 63(6)(b) of the Health Services and Public Health Act 1968 (“the 1968 Act”) (travelling and other allowances to persons availing themselves of instruction) for the purpose of meeting childcare costs where the instruction is provided pursuant to—

- (a) section 63(1)(a) of the 1968 Act; or
- (b) section 63(1)(b) of the 1968 Act and where the adult is employed, or has it in contemplation to be employed, in an activity involved in or connected with a service which must or may be provided or secured as part of the health service.

**Commencement Information**

**I79** Sch. 2 para. 33 in force at 1.4.2015 in accordance with reg. 1

**34.** Any payment made in accordance with regulations made pursuant to section 14F of the Children Act 1989 (special guardian support services) to an adult who is a prospective special guardian or a special guardian.

**Commencement Information**

**I80** Sch. 2 para. 34 in force at 1.4.2015 in accordance with reg. 1

**35.** Any payment made to the adult under regulations made under section 7 of the Age-Related Payments Act 2004 (power to provide future payments)<sup>(47)</sup>.

**Commencement Information**

**I81** Sch. 2 para. 35 in force at 1.4.2015 in accordance with reg. 1

<sup>(46)</sup> S.I. 2005/1983.

<sup>(47)</sup> Section 7 was amended by S.I. 2013/1442.

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- Sch. 1 para. 40 sum substituted by [S.I. 2023/277 reg. 2\(4\)\(a\)](#)
- Sch. 1 para. 40 sum substituted by [S.I. 2023/277 reg. 2\(4\)\(b\)](#)

- Sch. 1 para. 40 sum substituted by S.I. 2024/325 reg. 2(4)(a)
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- Sch. 1 Pt. 1 para. 15(3)(e) word substituted by S.I. 2015/644 reg. 3(d)(ii)
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- reg. 7(2)(a) word substituted by S.I. 2015/644 reg. 3(b)(ii)
- reg. 7(2)(b) sum substituted by S.I. 2022/243 reg. 2(3)(b)(ii)
- reg. 7(2)(b) sum substituted by S.I. 2023/277 reg. 2(3)(b)(ii)
- reg. 7(2)(b) sum substituted by S.I. 2024/325 reg. 2(3)(b)(ii)
- reg. 7(2)(b) word substituted by S.I. 2015/644 reg. 3(b)(iii)
- reg. 7(2)(c) sum substituted by S.I. 2022/243 reg. 2(3)(b)(iii)
- reg. 7(2)(c) sum substituted by S.I. 2023/277 reg. 2(3)(b)(iii)
- reg. 7(2)(c) sum substituted by S.I. 2024/325 reg. 2(3)(b)(iii)
- reg. 7(2)(c) word substituted by S.I. 2015/644 reg. 3(b)(iv)
- reg. 7(3) sum substituted by S.I. 2022/243 reg. 2(3)(c)
- reg. 7(3) sum substituted by S.I. 2023/277 reg. 2(3)(c)
- reg. 7(3) sum substituted by S.I. 2024/325 reg. 2(3)(c)
- reg. 7(3) word substituted by S.I. 2015/644 reg. 3(b)(iii)
- reg. 7(4)(a) sum substituted by S.I. 2022/243 reg. 2(3)(d)(i)
- reg. 7(4)(a) sum substituted by S.I. 2023/277 reg. 2(3)(d)(i)
- reg. 7(4)(a) sum substituted by S.I. 2024/325 reg. 2(3)(d)(i)
- reg. 7(4)(a) word substituted by S.I. 2015/644 reg. 3(b)(v)
- reg. 7(4)(b) sum substituted by S.I. 2022/243 reg. 2(3)(d)(ii)
- reg. 7(4)(b) sum substituted by S.I. 2023/277 reg. 2(3)(d)(ii)
- reg. 7(4)(b) sum substituted by S.I. 2024/325 reg. 2(3)(d)(ii)
- reg. 7(4)(b) word substituted by S.I. 2015/644 reg. 3(b)(vi)
- reg. 7(5)(a) sum substituted by S.I. 2022/243 reg. 2(3)(e)(i)
- reg. 7(5)(a) sum substituted by S.I. 2023/277 reg. 2(3)(e)(i)
- reg. 7(5)(a) sum substituted by S.I. 2024/325 reg. 2(3)(e)(i)
- reg. 7(5)(a) word substituted by S.I. 2015/644 reg. 3(b)(vii)
- reg. 7(5)(b) sum substituted by S.I. 2022/243 reg. 2(3)(e)(ii)
- reg. 7(5)(b) sum substituted by S.I. 2023/277 reg. 2(3)(e)(ii)
- reg. 7(5)(b) sum substituted by S.I. 2024/325 reg. 2(3)(e)(ii)
- reg. 7(5)(b) word substituted by S.I. 2015/644 reg. 3(b)(viii)
- reg. 7(6)(a) sum substituted by S.I. 2022/243 reg. 2(3)(f)(i)
- reg. 7(6)(a) sum substituted by S.I. 2023/277 reg. 2(3)(f)(i)
- reg. 7(6)(a) sum substituted by S.I. 2024/325 reg. 2(3)(f)(i)
- reg. 7(6)(a) word substituted by S.I. 2015/644 reg. 3(b)(ix)
- reg. 7(6)(b) sum substituted by S.I. 2022/243 reg. 2(3)(f)(ii)
- reg. 7(6)(b) sum substituted by S.I. 2023/277 reg. 2(3)(f)(ii)
- reg. 7(6)(b) sum substituted by S.I. 2024/325 reg. 2(3)(f)(ii)
- reg. 7(6)(b) word substituted by S.I. 2015/644 reg. 3(b)(x)
- reg. 7(7) sum substituted by S.I. 2022/243 reg. 2(3)(g)
- reg. 7(7) sum substituted by S.I. 2023/277 reg. 2(3)(g)
- reg. 7(7) sum substituted by S.I. 2024/325 reg. 2(3)(g)
- reg. 7(7) word substituted by S.I. 2015/644 reg. 3(b)(xi)
- reg. 8 coming into force by S.I. 2014/2672 reg. 1
- reg. 9 coming into force by S.I. 2014/2672 reg. 1
- reg. 10 coming into force by S.I. 2014/2672 reg. 1
- reg. 11 coming into force by S.I. 2014/2672 reg. 1
- reg. 12 coming into force by S.I. 2014/2672 reg. 1
- reg. 13 coming into force by S.I. 2014/2672 reg. 1
- reg. 14 coming into force by S.I. 2014/2672 reg. 1
- reg. 15 coming into force by S.I. 2014/2672 reg. 1
- reg. 16 coming into force by S.I. 2014/2672 reg. 1
- reg. 17 coming into force by S.I. 2014/2672 reg. 1
- reg. 18 coming into force by S.I. 2014/2672 reg. 1
- reg. 19 coming into force by S.I. 2014/2672 reg. 1
- reg. 20 coming into force by S.I. 2014/2672 reg. 1

- reg. 21 coming into force by S.I. 2014/2672 reg. 1
- reg. 22 coming into force by S.I. 2014/2672 reg. 1
- reg. 23 coming into force by S.I. 2014/2672 reg. 1
- reg. 24 coming into force by S.I. 2014/2672 reg. 1
- reg. 25 coming into force by S.I. 2014/2672 reg. 1

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 Pt. 1 para. 17A inserted by S.I. 2017/555 reg. 2(b)
- Sch. 2 para. 36 inserted by S.I. 2018/687 reg. 2
- Sch. 2 para. 37 inserted by S.I. 2020/112 reg. 2
- Sch. 2 para. 3839 inserted by S.I. 2021/717 reg. 2
- Sch. 2 para. 42 inserted by S.I. 2022/1038 reg. 2
- Sch. 2 para. 40 inserted by S.I. 2022/243 reg. 2(5)
- Sch. 2 para. 41 inserted by S.I. 2022/743 reg. 2
- Sch. 2 para. 43 inserted by S.I. 2023/405 reg. 2
- reg. 7(10) inserted by S.I. 2015/644 reg. 3(c)