## **SCHEDULE 3**

Regulation 30(2)

## SUMS TO BE DISREGARDED IN THE DETERMINATION OF INCOME OTHER THAN EARNINGS

- 1. Any amount attributable to tax on income which is to be taken into account under regulation 30 (determination of income other than earnings).
- 2. Any payment in respect of any expenses incurred, or to be incurred, by a relevant person who is
  - (a) engaged by a charitable or voluntary organisation, or
  - (b) a volunteer,

if he otherwise derives no remuneration or profit from the employment and is not to be treated as possessing any earnings under regulation 32(4) (notional income).

- 3. In the case of employment as an employed earner, any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment.
  - 4. Where a relevant person
    - (a) is in receipt of income support, guarantee credit or an income-based jobseeker's allowance; or
    - (b) is a member of a married or unmarried couple (within the meaning of the State Pension Credit Act (Northern Ireland) 2002) and the other member of that couple is in receipt of guarantee credit,

the whole of his income.

- 5. Any disability living allowance.
- 6. Any concessionary payment made to compensate for the non-payment of
  - (a) any payment specified in paragraph 5 or 8;
  - (b) income support;
  - (c) state pension credit;
  - (d) or an income-based jobseeker's allowance.
- 7. Any mobility supplement under Article 26A of the Naval, Military and Air Forces, etc, (Disablement and Death) Service Pensions Order 1983(1) (including such a supplement by virtue of any other scheme or order) or under Article 25A of the Personal Injuries (Civilians) Scheme 1983(2) or any payment intended to compensate for the non-payment of such a supplement.
  - 8. Any attendance allowance.
- 9. Any payment to the relevant person as holder of the Victoria Cross or of the George Cross or any analogous payment.
  - 10. Any
    - (a) educational maintenance allowances payable under Article 50 of the Education and Libraries (Northern Ireland) Order 1986(3) (provisions to assist persons to take advantage of educational facilities); or

S.I. 1983/883; Article 26A was inserted by S.I. 1983/1116 and amended by S.I. 1983/1521, S.I. 1986/592, S.I. 1990/1308, S.I 1991/766, S.I. 1992/710, S.I. 1995/766 and S.I. 1997/286

<sup>(2)</sup> S.I. 1983/686; Article 25A was inserted by S.I. 1983/1164 and amended by S.I. 1983/1540, S.I. 1986/628, S.I. 1989/415, S.I. 1990/1300, S.I. 1991/708, S.I. 1992/702, S.I. 1995/445 and S.I. 1997/812

<sup>(3)</sup> S.I. 1986/594 (N.I. 3); Article 50 was amended by Article 9 of, and the Schedule to, the Education (Student Support) (Northern Ireland) Order 1998 (S.I. 1998/1760 (N.I. 14))

- (b) sum (not being an allowance coming within sub-paragraph (a)) in respect of a course of study attended by a child or young person payable under Article 50 of the Education and Libraries (Northern Ireland) Order 1986.
- 11. In the case of a relevant person participating in provision or arrangements for training under section 1(1) of the Employment and Training Act (Northern Ireland) 1950(4), or attending a course at an employment rehabilitation unit established under that section
  - (a) any travelling expenses reimbursed to the relevant person;
  - (b) if he receives any lodging allowance under section 3(3) of the Employment and Training Act (Northern Ireland) 1950, such amount, if any, of that allowance expressed to be a living away from home allowance;
  - (c) any child care expenses reimbursed to the relevant person in respect of his participation in a New Deal option, in the Preparation for Employment Programme or the Preparation for Employment Programme for 50 plus;

but this paragraph, except in so far as it relates to a payment under any of sub-paragraphs (a) to (c), does not apply to any part of any allowance under section 3(3) of the Employment and Training Act (Northern Ireland) 1950.

- 12.—(1) Except where sub-paragraph (2) applies and subject to sub-paragraph (3) and paragraphs 34 and 35, £20 of any charitable payment or of any voluntary payment made or due to be made at regular intervals.
- (2) Subject to sub-paragraph (3) and paragraph 35, any charitable payment or voluntary payment made or due to be made at regular intervals which is intended and used for an item other than food, ordinary clothing or footwear, household fuel, eligible rates or rent to which regulation 9 or 10 of the Housing Benefit (General) Regulations (Northern Ireland) 1987(5) refers, or both, of a single relevant person or, as the case may be, of the relevant person or any other member of his family.
- (3) Sub-paragraphs (1) and (2) shall not apply to a maintenance payment which is made or due to be made by -
  - (a) a former partner of the relevant person, or a former partner of any member of the relevant person's family; or
  - (b) the parent of a child or young person where that child or young person is a member of the relevant person's family.
- (4) For the purposes of sub-paragraph (1) where a number of charitable or voluntary payments fall to be taken into account in any one week they shall be treated as though they were one such payment.
  - (5) In sub-paragraph (2)
    - (a) "rates or rent" means eligible rates or rent to which regulations 9 or 10, as the case may be, of the Housing Benefit (General) Regulations (Northern Ireland) 1987 refer, less any deductions in respect of non-dependants which fall to be made under regulation 63 (non-dependant deductions) of those regulations;
    - (b) "ordinary clothing or footwear" means clothing or footwear for normal daily use, but does not include school uniforms, or clothing or footwear used solely for sporting activities.
- 13. Any war disablement pension or war widow's or war widower's pension or a payment made to compensate for the non-payment of such a pension.

<sup>(4) 1950</sup> c. 29 (N.I.); section 1(1) was substituted by Article 3 of the Employment and Training (Amendment) (Northern Ireland) Order 1988 (S.I. 1988/1087 (N.I. 10))

<sup>(5)</sup> S.R. 1987 No. 461; the relevant amending regulations are S.R. 1988 No. 424, S.R. 1990 No. 297, S.R.1990 No. 442, S.R. 1993 No. 145, S.R. 1993 No. 149 and S.R. 1996 No. 111

- 14. Any pension paid by the government of a country outside the United Kingdom and which either
  - (a) is analogous to a war disablement pension;
  - (b) is analogous to a war widow's or war widower's pension.
  - 15. Subject to paragraph 34, £10 of any of the following, namely
    - (a) a pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria;
    - (b) loan treated as income by virtue of regulation 47.
  - 16. Subject to paragraph 34, £15 of any
    - (a) widowed mother's allowance paid pursuant to section 37 of the 1992 Act;
    - (b) widowed parent's allowance paid pursuant to section 39A of the 1992 Act.
- 17.—(1) Any income derived from capital to which the relevant person is, or is treated under regulation 40 (capital jointly held) as, beneficially entitled but, subject to sub-paragraph (2), not income derived from capital disregarded under paragraphs 1, 2, 3, 5, 8, 14, 25 or 26 of Schedule 4.
- (2) Income derived from capital disregarded under paragraphs 3(a), 5, 25 or 26 of Schedule 4 but only to the extent of any mortgage payments or payment of rates made in respect of the dwelling or buildings in the period during which that income accrued.
- 18. Where a relevant person receives income under an annuity purchased with a loan which satisfies the following conditions
  - (a) that the loan was made as part of a scheme under which not less than 90 per cent of the proceeds of the loan were applied to the purchase by the person to whom it was made of an annuity ending with his life or with the life of the survivor of two or more persons (in this paragraph referred to as "the annuitants") who include the person to whom the loan was made;
  - (b) that the interest on the loan is payable by the person to whom it was made or by one of the annuitants;
  - (c) that at the time the loan was made the person to whom it was made or each of the annuitants had attained the age of 65;
  - (d) that the loan was secured on a dwelling in Northern Ireland and the person to whom the loan was made or one of the annuitants owns an estate or interest in that dwelling; and
  - (e) that the person to whom the loan was made or one of the annuitants occupies the dwelling on which it was secured as his home at the time the interest is paid,

the amount, calculated on a weekly basis, equal to –

- (i) where, or insofar as, section 369 of the Income and Corporation Taxes Act 1988(6) (mortgage interest payable under deduction of tax) applies to the payments of interest on the loan, the interest which is payable after deduction of a sum equal to income tax on such payments at the applicable percentage of income tax within the meaning of section 369(1A) of that Act;
- (ii) in any other case, the interest which is payable on the loan without deduction of such a sum.
- 19. Where the relevant person makes a parental contribution in respect of a student attending a course at an establishment in the United Kingdom or undergoing education in the United Kingdom,

<sup>(6) 1988</sup> c. 1; section 369(1A) was inserted by section 81(3) of the Finance Act 1994 (c. 9)

which contribution has been assessed for the purposes of calculating under regulations made in exercise of the powers conferred by Articles 50 and 51 of the Education and Libraries (Northern Ireland) Order 1986(7), that student's award under those Articles or the student's student loan, an amount equal to the weekly amount of that parental contribution, but only in respect of the period for which that contribution is assessed as being payable.

- 20.—(1) Where the relevant person is the parent of a student aged under 25 in advanced education who either
  - (a) is not in receipt of any award or student grant or student loan in respect of that education; or
  - (b) is in receipt of an award under Article 50(3) of the Education and Libraries (Northern Ireland) Order 1986 (awards made at the discretion of boards),

and the relevant person makes payments by way of a contribution towards the student's maintenance, other than a parental contribution falling within paragraph 19, an amount specified in subparagraph (2) in respect of each week during the student's term.

- (2) For the purposes of sub-paragraph (1), the amount shall be equal to
  - (a) the weekly amount of the payments; or
  - (b) the amount by way of a personal allowance for a single person under 25 less the weekly amount of any award, bursary, scholarship, allowance or payment referred to in subparagraph (1)(b),

whichever is less.

- 21. Any payment made to the relevant person by a child or young person or a non-dependant.
- 22. Where the relevant person occupies a dwelling as his only or main residence which is also occupied by a person other than one to whom paragraph 21 or 39 refers and there is a contractual liability to make payments to the relevant person in respect of the occupation of the dwelling by that person or a member of his family
  - (a) £4 of the aggregate of any payments made in any one week in respect of the occupation of the dwelling by that person or a member of his family, or by that person and a member of his family; and
  - (b) a further £9·25, where the aggregate of any such payments is inclusive of an amount for heating.
  - 23. Any income in kind.
- 24. Any income which is payable in a country outside the United Kingdom for such a period during which there is a prohibition against the transfer to the United Kingdom of that income.
- 25.—(1) Any payment made to the relevant person in respect of a child or young person who is a member of his family
  - (a) in accordance with the Adoption Allowance Regulations (Northern Ireland) 1996(8);
  - (b) in accordance with the Adoption Allowance Regulations 1991(9);
  - (c) in accordance with the Adoption Allowance (Scotland) Regulations 1996(10);

<sup>(7)</sup> S.I. 1986/594 (N.I. 3); Article 50(1) and (2) were repealed by Article 9 of, and the Schedule to, the Education (Student Support) (Northern Ireland) Order 1998 (S.I. 1998/1760 (N.I. 14)) and Article 51 was substituted by Article 43 and Part II of Schedule 5 to the Education (Northern Ireland) Order 1996 (S.I. 1996/274 (N.I. 1))

<sup>(8)</sup> S.R. 1996 No. 438

<sup>(9)</sup> S.I. 1991/2030, as amended by regulation 2 of the Adoption Allowance (Amendment) Regulations 1991 (S.I. 1991/2130)

<sup>(10)</sup> S.I. 1996 No. 3257 (S. 247)

- (d) which is a payment made by a local authority in pursuance of paragraph 15(1) of Schedule 1 to the Children Act 1989(11) (local authority contribution to child's maintenance);
- (e) which is a payment made by an authority, as defined in Article 2 of the Children (Northern Ireland) Order 1995(12), in pursuance of Article 15 of, and paragraph 17 of Schedule 1 to, that Order (contribution by an authority to a child's maintenance),

to the extent specified in sub-paragraph (2).

- (2) In the case of a child or young person
  - (a) to whom regulation 33(2) applies (capital in excess of £6,000), the whole payment;
  - (b) to whom that regulation does not apply, so much of the weekly amount of the payment as exceeds the amount included under Schedule 1 in the determination of the relevant person's applicable amount for that child or young person by way of the personal allowance and disabled child premium, if any.
- 26. Any payment made by a voluntary organisation under Article 75 of the Children (Northern Ireland) Order 1995 to the relevant person with whom a person is placed by virtue of arrangements made under that Article.
- 27. Any payment made to the relevant person or his partner for a person ("the person concerned") who is not normally a member of the relevant person's household but is temporarily in his care, by
  - (a) a Health and Social Services Board;
  - (b) a training school;
  - (c) a voluntary organisation, or
  - (d) the person concerned pursuant to Article 36(7) of the Health and Personal Social Services (Northern Ireland) Order 1972(13).
- 28. Any payment made by a Health and Social Services Board under Article 18, 35 or 36 of the Children (Northern Ireland) Order 1995 (Health and Social Services Boards' duty to promote the welfare of children or powers to grant financial assistance to persons in, or formerly in, their care).
- 29.—(1) Subject to sub-paragraph (2), any payment received under an insurance policy taken out to insure against the risk of being unable to maintain repayments
  - (a) on a loan which is secured on the dwelling which the relevant person occupies as his home; or
  - (b) under a regulated agreement as defined for the purposes of the Consumer Credit Act 1974(14) or under a hire-purchase agreement or a conditional sale agreement as defined in section 5 of the Consumer Protection Act (Northern Ireland) 1965(15).
- (2) A payment referred to in sub-paragraph (1) shall only be disregarded to the extent that the payment received under that policy does not exceed the amounts, calculated on a weekly basis, which are used to
  - (a) maintain the repayments referred to in sub-paragraph (l)(a) or, as the case may be, (b); and
  - (b) meet any amount due by way of premiums on
    - (i) that policy; or

(12) S.I. 1995/755 (N.I. 2)

<sup>(11) 1989</sup> c. 41

<sup>(13)</sup> S.I. 1972/1275 (N.I. 14); Article 36 was substituted by Article 25 of the Health and Personal Social Services (Northern Ireland) Order 1991 (S.I. 1991/194 (N.I. 1))

<sup>(14) 1974</sup> c. 39

<sup>(15) 1965</sup> c. 14 (N.I.); section 5 was amended by section 66(4) of, and Schedule 6 to, the Hire Purchase Act (Northern Ireland) 1966 (c. 42 (N.I.)) and by paragraph 46 of Schedule 4 to the Consumer Credit Act 1974 (c. 39)

- (ii) in a case to which sub-paragraph (l)(a) applies, an insurance policy taken out to insure against loss or damage to any building or part of a building which is occupied by the relevant person as his home and which is required as a condition of the loan referred to in sub-paragraph (l)(a).
- 30. Any payment of income which by virtue of regulation 36 (income treated as capital) is to be treated as capital.
  - 31. Any social fund payment.
- 32. Any payment under section 144 of the 1992 Act (entitlement of pensioners to Christmas bonus).
- 33. Where a payment of income is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
- 34. The total of a relevant person's income or, if he is a member of a family, the family's income and the income of any person which he is treated as possessing under regulation 18(3) (determination of income and capital of members of relevant person's family and of a polygamous marriage) to be disregarded under paragraphs 12(1), 15 and 16 shall in no case exceed £20 per week.
- 35.—(1) Any payment made under the Macfarlane Trust, the Macfarlane (Special Payments) Trust, the Macfarlane (Special Payments) (No. 2) Trust ("the Trusts"), the Fund, or the Independent Living Funds.
- (2) Any payment by or on behalf of a person who suffered or is suffering from haemophilia or who was or is a qualifying person, which derives from a payment made under any of the Trusts and which is made to or for the benefit of
  - (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced;
  - (b) any child who is a member of that person's family or who was such a member and who is a member of the relevant person's family; or
  - (c) any young person who is a member of that person's family or who was such a member and who is a member of the relevant person's family.
- (3) Any payment by or on behalf of the partner or former partner of a person who suffered or is suffering from haemophilia or who was or is a qualifying person, provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced, which derives from a payment made under any of the Trusts and which is made to or for the benefit of
  - (a) the person who is suffering from haemophilia or who is a qualifying person;
  - (b) any child who is a member of that person's family or who was such a member and who is a member of the relevant person's family; or
  - (c) any young person who is a member of that person's family or who was such a member and who is a member of the relevant person's family.
- (4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under any of the Trusts where
  - (a) that person has no partner or former partner from whom he is not estranged or divorced, nor any child or young person who is or had been a member of that person's family; and
  - (b) the payment is made either
    - (i) to that person's parent or step-parent, or
    - (ii) where that person at the date of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or step-parent, to his guardian,

but only for a period from the date of the payment until the end of 2 years from that person's death.

- (5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under any of the Trusts where
  - (a) that person at the date of his death ("the relevant date") had no partner or former partner from whom he was not estranged or divorced, nor any child or young person who was or had been a member of his family; and
  - (b) the payment is made either
    - (i) to that person's parent or step-parent, or
    - (ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or step-parent, to his guardian,

but only for a period of 2 years from the relevant date.

- (6) In the case of a person to whom or for whose benefit a payment referred to in this paragraph is made, any income which derives from any payment of income or capital made under or deriving from any of the Trusts.
- (7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund.
  - 36. Any housing benefit and any housing benefit in the form of a rate rebate.
- 37. Any payment made under arrangements made by the Department for Social Development to compensate for the loss (in whole or in part) of entitlement to housing benefit.
- 38. Any resettlement benefit which is paid to the relevant person by virtue of regulation 3 of the Social Security (Hospital In-Patients) (Amendment No. 2) Regulations (Northern Ireland) 1987(16).
- 39.—(1) Where the relevant person occupies the dwelling as his only or main residence and he provides in that dwelling board and lodging accommodation, an amount, in respect of each person for whom such accommodation is provided for the whole or any part of a week, equal to
  - (a) where the aggregate of any payments made in any one week in respect of such accommodation provided to such person does not exceed £20, 100 per cent of such payments; or
  - (b) where the aggregate of any such payments exceeds £20, £20 and 50 per cent of the excess over this £20.
- (2) In this paragraph "board and lodging accommodation" means accommodation provided to a person or, where he is a member of a family, to him or any other member of his family, for a charge which is inclusive of the provisions of that accommodation and at least some cooked and prepared meals which are both cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and consumed in that accommodation or associated premises.
  - 40. Any special war widows payment made under -
    - (a) the Naval and Marine Pay and Pensions (Special War Widows Payment) Order 1990 made under section 3 of the Naval and Marine Pay and Pensions Act 1865(17);

<sup>(16)</sup> S.R. 1987 No. 391

<sup>(17) 1865</sup> c. 73; copies of the Regulations are available from: Ministry of Defence, NPC2, Room 317, Archway Block South, Old Admiralty Building, Spring Gardens, London SW1A 2BE

- (b) the Royal Warrant dated 21st February 1990 amending the Schedule to the Army Pensions Warrant 1977(18);
- (c) the Queen's Order dated 26th February 1990 made under section 2 of the Air Force (Constitution) Act 1917(19);
- (d) the Home Guard War Widows Special Payments Regulations 1990 made under section 151 of the Reserve Forces Act 1980(20);
- (e) the Orders dated 19th February 1990 amending Orders made on 12th December 1980 concerning the Ulster Defence Regiment made in each case under section 140 of the Reserve Forces Act 1980(21);

and any analogous payments made by the Secretary of State to any person who is not a person entitled under the provisions mentioned in sub-paragraphs (a) to (e) of this paragraph.

- 41. Any payment to a juror or witness in respect of attendance at a court other than compensation for loss of earnings or for the loss of a benefit payable under the 1992 Act.
- 42.—(1) Any payment or repayment made under regulations 3, 5 or 8 of the Travelling Expenses and Remission of Charges Regulations (Northern Ireland) 1989(22) (entitlement to full remission and payment, persons entitled to remission in part or payment in part, or repayment).
- (2) Any payment or repayment made by the Department of Health, Social Services and Public Safety which is analogous to a payment or repayment mentioned in sub-paragraph (1).
- 43. Any payment made under regulation 8, 9, 10 or 12 of the Welfare Foods Regulations (Northern Ireland) 1988(23) (failure to receive milk tokens, inability to purchase dried milk at a reduced price, inability to obtain free vitamins or absence of beneficiary for less than a week).
- 44. Any payment made under a scheme established by the Secretary of State to assist relatives and other persons to visit persons in custody.
- 45.—(1) Where a relevant person's applicable amount includes an amount by way of a family premium, £15 of any maintenance payment, whether under a court order or not, which is made or due to be made by -
  - (a) the relevant person's former partner, or the relevant person's partner's former partner; or
  - (b) the parent of a child or young person where that child or young person is a member of the relevant person's family except where that parent is the relevant person or the relevant person's partner.
- (2) For the purpose of sub-paragraph (1), where more than one maintenance payment falls to be taken into account in any week, all such payments shall be aggregated and treated as if they were a single payment.
- 46. Any payment (other than a training allowance) made, whether by the Department for Employment and Learning or any other person, under the Disabled Persons (Employment) Act (Northern Ireland) 1945(24) or in accordance with arrangements made under section 1(1) of the

<sup>(18)</sup> Army Code No. 13045 published by HMSO

<sup>(19) 1917</sup> c. 51; section 2 was amended by S.I. 1968/1699, Article 5(4)(a)

<sup>(20) 1980</sup> c. 9; copies of the Regulations are available from the Ministry of Defence, NPC2, Room 317, Archway Block South, Old Admiralty Building, Spring Gardens, London SW1A 2BE

<sup>(21)</sup> Army Code No. 60589 published by HMSO

<sup>(22)</sup> S.R. 1989 No. 348; the relevant amending regulations are S.R. 1990 No. 313 and S.R. 1991 No. 224

<sup>(23)</sup> S.R. 1988 No. 137; the relevant amending regulations are S.R. 1991 No. 81, S.R. 1999 No. 397, S.R. 2001 No. 139, S.R. 203 No. 202 and S.R. 2003 No. 393

<sup>(24) 1945</sup> c. 6 (N.I.); to which there are amendments not relevant to these Regulations

Employment and Training Act (Northern Ireland) 1950(25) to assist disabled persons to retain employment despite their disability.

- 47. Any guardian's allowance under Part III of the 1992 Act.
- 48.—(1) Where the relevant person is in receipt of any benefit under Parts II, III or V of the 1992 Act or pension under the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 1983(26) any increase in the rate of that benefit arising under Part IV (increases for dependants) or section 106(a) (unemployability supplement) of that Act or the rate of that pension under that Order where the dependant in respect of whom the increase is paid is not a member of the relevant person's family.
- (2) For the purposes of sub-paragraph (l), an addition to a contribution-based jobseeker's allowance under regulation 9(4) of the Jobseeker's Allowance (Transitional Provisions) Regulations (Northern Ireland) 1996(27) shall be treated as an increase of a benefit under the 1992 Act arising under Part IV of that Act.
- 49. Any payment made under the legislation of, or under any scheme operating in the Republic of Ireland which is analogous to any income to which the preceding paragraphs relate.
- 50. Any supplementary pension under Article 29(1A) of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 1983 (pensions to widows and widowers)(28).
- 51. In the case of a pension awarded at the supplementary rate under Article 27(3) of the Personal Injuries (Civilians) Scheme 1983 (pensions to widows and widowers)(29), the sum specified in paragraph 1(c) of Schedule 4 to that Scheme.
  - 52.—(1) Any payment which is
    - (a) made under any of the Dispensing Instruments to a widow or a widower of a person
      - (i) whose death was attributable to service in a capacity analogous to service as a member of the armed forces of the Crown; and
      - (ii) whose service in such capacity terminated before 31st March 1973; and
    - (b) equal to the amount specified in Article 29(1A) of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 1983 (pensions to widows).
- (2) In this paragraph "the Dispensing Instruments" means the Order in Council of 19th December 1881, the Royal Warrant of 27th October 1884 and the Order by His Majesty of 14th January 1922 (exceptional grants of pay, non-effective pay and allowances)(30).
- 53. Except in a case which falls under paragraph 18 of Schedule 2, where the relevant person is entitled to the 30 hour element of working tax credit referred to in regulation 20(1)(c) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, any amount of working tax credit up to £11·90.
- 54. Any payment made under Article 15A of the Health and Personal Social Services (Northern Ireland) Order 1972(**31**).

<sup>(25) 1950</sup> c. 29 (N.I.); section I (1) was substituted by Article 3 of the Employment and Training (Amendment) (Northern Ireland) Order 1988 (S.I. 1988/1087 (N.I. 10))

<sup>(26)</sup> S.I. 1983/883; relevant amending instruments are S.I. 1983/1116 and 1521, 1984/1154 and 1687, 1985/1201, 1986/592, 1987/165, 1988/248 and 2248, 1989/156, 1990/250 and 1308, 1991/766, 1992/710 and 3208, 1993/598, 1994/772 and 1906, 1995/766, 1996/732 and 1638, 1997/286, 1998/262, 1999/294, 2000/252, 2001/409, 2002/792 and 2003/434

<sup>(27)</sup> S.R. 1996 No. 200

<sup>(28)</sup> S.I 1983/883; relevant amending instruments are S.I. 1993/598 and 1994/1906

<sup>(29)</sup> S.I 1983/686; relevant amending instruments are S.I. 1994/715 and 1994/2021

<sup>(30)</sup> Copies of the Dispensing Instruments are available from the Department for Social Development, Social Security Policy and Legislation Division, Stormont Estate, Belfast BT4 3SJ

<sup>(31)</sup> S.I. 1972/1265 (N.I. 14) as inserted by Article 3 of the Personal Social Services (Direct Payments) (Northern Ireland) 1996 (S.I. 1996/1923 (N.I. 19))

- 55. Any mandatory top-up payment made to a person pursuant to section 1 of the Employment and Training Act (Northern Ireland) 1950 in respect of that person's participation in
  - (a) an employment programme specified in -
    - (i) regulation 75(1)(a)(ii)(32) of the Jobseeker's Allowance Regulations (Voluntary Sector Option of the New Deal);
    - (ii) regulation 75(1)(a)(iii) of those Regulations (Environmental Task Force Option of the New Deal) or;
  - (b) the Preparation for Employment Programme or in the Preparation for Employment Programme for 50 plus.
- 56. Any discretionary payment to meet or help meet special needs made to a person pursuant to section 1 of the Employment and Training Act (Northern Ireland) 1950 in respect of that person's participation in the Full-Time Education and Training Option of the New Deal as specified in regulation 75(1)(b)(ii) of the Jobseeker's Allowance Regulations.
- 57.—(1) Subject to sub-paragraph (2), any discretionary payment made pursuant to section 1 of the Employment and Training Act (Northern Ireland) 1950 to meet, or help meet, special needs of a person who is undertaking a qualifying course within the meaning specified in regulation 17A(7) of the Jobseeker's Allowance Regulations.
- (2) No amount shall be disregarded pursuant to sub-paragraph (1) in respect of travel expenses incurred as a result of the student's attendance on the course where an amount in respect of those expenses has already been disregarded pursuant to regulation 46 (other amounts to be disregarded).
- 58. Any child care expenses reimbursed to the relevant person in respect of his participation in the Preparation for Employment Programme but this paragraph does not apply to any part of any allowance under section 1 of the Employment and Training Act (Northern Ireland) 1950.
- 59. Any mandatory top-up payment made to a person pursuant to section 1 of the Employment and Training Act (Northern Ireland) 1950 in respect of that person's participation in the Preparation for Employment Programme.
- 60.—(1) Any payment of a sports award except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).
- (2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear or household fuel of the relevant person or where the relevant person is a member of a family, any other member of his family, or any eligible rates or rent to which regulation 9 or 10 of the Housing Benefit (General) Regulations (Northern Ireland) 1987(33) refers for which that relevant person or member is liable.
  - (3) For the purposes of sub-paragraph (2)
    - (a) "food" does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made;
    - (b) "ordinary clothing and footwear" means clothing or footwear for normal daily use but does not include school uniforms or clothing or footwear used solely for sporting activities;

<sup>(32)</sup> Regulation 75 was substituted by regulation 8 of S.R. 1997 No. 541 and amended by S.R. 1998 No. 182 and S.R. 2000 No. 197

<sup>(33)</sup> S.R. 1987 No. 461; the relevant amending regulations are S.R. 1988 No. 424, S.R. 1990 Nos. 297 and 442, S.R. 1993 Nos. 145 and 149 and S.R. 1996 No. 111

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- (c) "rates or rent" means eligible rates or rent to which regulations 9 or 10 of the Housing Benefit (General) Regulations (Northern Ireland)1987 refer less any deductions in respect of non-dependants which fall to be made under regulation 63(34) of those Regulations.
- 61. Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations (Northern Ireland) 2001(35).
  - 62. Any payment
    - (a) from a trust whose funds are derived from a payment made in consequence of any personal injury to a relevant person;
    - (b) under an annuity purchased
      - (i) pursuant to any agreement or court order to make payments to a relevant person; or
      - (ii) from funds derived from a payment made, in consequence of any personal injury to a relevant person; and
    - (c) (not falling within (a) and (b) above) received by virtue of any agreement or court order to make payments to a relevant person in consequence of any personal injury to that person.

<sup>(34)</sup> Regulation 63 was amended by S.R. 1989 No. 125, S.R. 1990 Nos. 136 and 345, S.R. 1992 Nos. 85, 404 and 549, S.R. 1993 Nos. 145, 195 and 233, S.R. 1996 No. 334, S.R. 1997 Nos. 3 and 113, S.R. 1998 No. 81 and S.R. 2000 No. 38

<sup>(35)</sup> S.R. 2001 No. 216