#### SCHEDULES

#### SCHEDULE 1

Section 2.

PROVISIONS FOR DETERMINING RIGHT TO AND AMOUNT OF SUPPLEMENTARY BENEFITS

#### **PART I**

#### GENERAL

Amount of supplementary benefits and calculation of requirements and resources

- 1 (1) Subject to the following provisions of this Part of this Schedule, the amount of any supplementary benefit to which a person is entitled shall be the amount by which his resources fall short of his requirements.
  - (2) For the purpose of ascertaining that amount—
    - (a) the weekly requirements of any person shall be taken to be the aggregate of such of the amounts specified in Part II of this Schedule as are applicable to his case; and
    - (b) the resources of any person shall be calculated in accordance with Part III of this Schedule.

#### Negligible amounts

- 2 (1) Where the weekly amount of any supplementary benefit would be less than 10p the benefit shall not be payable.
  - (2) Sub-paragraph (1) above does not apply where the person claiming, or in receipt of, supplementary benefit is entitled to such other payments as may be specified by regulations made by the Secretary of State under this paragraph and the circumstances are such as may be specified in those regulations.

#### Aggregation of requirements and resources

- 3 (1) Where—
  - (a) a husband and wife are members of the same household, their requirements and resources shall be aggregated and treated as the husband's;
  - (b) two persons are cohabiting as man and wife, their requirements and resources shall, unless there are exceptional circumstances, be aggregated and treated as the man's.
  - (2) Where a person has to provide for the requirements of another person who is a member of the same household, not being a person falling within sub-paragraph (1) above—

- (a) the requirements of that other person may, and if he has not attained the age of 16 shall, be aggregated with, and treated as, those of the first mentioned person; and
- (b) where their requirements are so aggregated, their resources shall be similarly aggregated.

# Adjustment for exceptional circumstances

- 4 (1) Where there are exceptional circumstances—
  - (a) supplementary benefit may be awarded at an amount exceeding that, if any, calculated in accordance with paragraphs 1 to 3 of this Schedule; and
  - (b) a supplementary allowance may be reduced below the amount calculated in accordance with those paragraphs, or may be withheld;

as may be appropriate to take account of those circumstances.

(2) Sub-paragraph (1)(b) above does not apply to any award of supplementary benefit made by virtue of section 9(1) of this Act (award after a return to full-time employment following a trade dispute).

#### **PART II**

#### CALCULATION OF REQUIREMENTS

#### Application of paragraphs 7 to 11

- 5 (1) Subject to sub-paragraph (2) below, the amounts specified in paragraphs 7 to 11 of this Schedule are not applicable to persons falling within any of paragraphs 12 to 16 of this Schedule.
  - (2) Where one only of the persons falling within paragraph 3(1) of this Schedule falls within paragraph 14 or 16 (person in hospital or in legal custody), sub-paragraph (1) above shall not exclude the application of the amounts specified in paragraphs 7 to 11 of this Schedule to the other, but the amount applicable to that other person under paragraph 7 or 8 of this Schedule shall be that applicable under paragraph 7(b) or 8(b)(i), as the case may be.

#### Amounts preceded by A, B or C

- 6 (1) Where, in paragraphs 7 and 8 of this Schedule, amounts are preceded by A, B or C—
  - (a) the amount preceded by A is applicable if neither of the others is applicable;
  - (b) the amount preceded by B is applicable if either—
    - (i) the requirements are those of a person eligible for a supplementary pension and neither he, nor a person whose requirements are aggregated with, and treated as, his under paragraph 3 of this Schedule, has attained the age of 80; or
    - (ii) the requirements are those of a person who has been in receipt of a supplementary allowance for a continuous period of not less than two years and his right to the allowance is not, and was not at any time during the last two years of that period, subject to the condition of registration for employment under section 5 of this Act;

(c) the amount preceded by C is applicable if the requirements are those or a person eligible for a supplementary pension and either he, or a person whose requirements are aggregated with, and treated as, his under paragraph 3 of this Schedule, has attained the age of 80.

# (2) Where—

- (a) an amount applicable to the requirements of any person under paragraphs 7 and 8 of this Schedule is preceded by B or C; and
- (b) supplementary benefit is, or would, but for this paragraph, be, awarded in accordance with paragraph 4 of this Schedule at an increased amount so as to take account of exceptional expenses;

then, subject to sub-paragraph (3) below, the increase shall be made only to the extent that its weekly amount would, but for this sub-paragraph, exceed—

- (i) 50p where the amount applicable is preceded by B; and
- (ii) 75p where the amount applicable is preceded by C.
- (3) Sub-paragraph (2) above does not apply to an increase or part of an increase attributable to—
  - (a) heating expenses; or
  - (b) expenses taken into account, but not fully met, under paragraph 11(1)(b) of this Schedule; or
  - (c) expenses of a person whose requirements are, under paragraph 3(2) of this Schedule, aggregated with, and treated as, those of the person entitled to the supplementary benefit.

#### Normal requirements

# 7 Requirements of persons, other than blind persons—

		£
(a) husband and wife or other persons falling within paragraph 3(1) of this Schedule	A	20.65
	В	24.85
		25.10
(b) person living alone or householder not falling within sub-paragraph (a) above who is directly responsible for household necessities and rent (if any)	A	12.70
	В	15.70
	C	15.95
other		
years E	A	10.15
	В	12.60
	C	12.85
(ii) less than 18 but years	not less than 16	7.80
(iii) less than 16 but not less than 13 years		6.50
	one or householder ab-paragraph (a) ly responsible for es and rent (if any)  (i) not less than 18 years  (ii) less than 18 but years  (iii) less than 16 but	raph 3(1) of this  C  One or householder A  Ib-paragraph (a) B  Iy responsible for es and rent (if any)  C  (i) not less than 18 A  years  B  C  (ii) less than 18 but not less than 16  years  (iii) less than 16 but not less than 13

	£
(iv) less than 13 but not less than 11 years	5.35
(v) less than 11 but not less than 5 years	4.35
(vi) less than 5 years	3.60

# Blind persons

8 Requirements of persons who are or include blind persons—

	£	,	
(a) husband and wife or other persons falling			
within paragraph 3(1) of this Schedule—	(i) if one of them is	A	21.90
	blind	В	26.10
		C	26.35
	(ii) if both of them are blind	A	22.70
		В	26.90
		C	27.15
(b) any other blind person			
aged— (i) n	(i) not less than 18 years	A	13.95
		В	16.95
		C	17.20
<ul><li>(ii) less than 18 but not less than 16 years</li><li>(iii) less than 16 but not less than 13 years</li><li>(iv) less than 13 but not less than II years</li></ul>			8.70
			6.50
			5.35
	(v) less than 11 but not less than 5 years		4.35
	(vi) less than 5 years		3.60

# Persons disqualified for unemployment benefit

- 9 (1) If a person's right to a supplementary allowance is subject to the condition of registration for employment under section 5 of this Act, then, in relation to any period during which—
  - (a) he is disqualified for receiving unemployment benefit under the Social Security Act 1975 by virtue of section 20(1) of that Act (disqualification by reference to conduct resulting in unemployment or conducing to its continuance); or

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(b) he is not so disqualified, but the circumstances are as mentioned in sub-paragraph (2) below;

this Part of this Schedule shall have effect, as regards the determination of the amount of any supplementary allowance to which he is entitled, as if the amount specified in the entry in paragraph 7 or 8 of this Schedule which relates to his requirements (disregarding for this purpose the requirements of any other person which are, or may be, aggregated with, and treated as, his by virtue only of paragraph 3(2) of this Schedule) were reduced by a sum equal to—

- (i) 40 per cent of the amount so specified; or
- (ii) if the amount so specified exceeds the amount preceded by A in paragraph 7(b) of this Schedule, 40 per cent of the last-mentioned amount;

disregarding any amount by which that sum exceeds a multiple of 5p.

- (2) The circumstances referred to in sub-paragraph (1)(b) above are that the person concerned—
  - (a) has not made a claim for unemployment benefit; or
  - (b) has made such a claim, but the claim has not yet been determined; or
  - (c) has had such a claim disallowed otherwise than by reason of his being disqualified as mentioned in sub-paragraph (1)(a) above;

but in the opinion of the Commission he would be so disqualified if he were to make such a claim, or if his claim had been determined, or if it had not been disallowed for a different reason.

#### Attendance requirements

- 10 (1) The amounts applicable under paragraphs 5 to 9 of this Schedule shall be increased on account of the attendance requirements of a severely disabled person who is either entitled to an attendance allowance, or a child in respect of whose disablement the relevant person is entitled to an attendance allowance, by—
  - (a) £12.20 where the entitlement is to the higher weekly rate of attendance allowance referred to in section 35(3) of the Social Security Act 1975; and
  - (b) £8.15 where the entitlement is to the lower weekly rate of attendance allowances so referred to.
  - (2) In this paragraph—
    - " attendance allowance " means an attendance allowance under Chapter II of Part II of the Social Security Act 1975;
    - "attendance requirements" means such requirements of a disabled person for attention or supervision from another person as entitle any person to attendance allowance:
    - "relevant person", in relation to a child, means the person claiming or in receipt of supplementary benefit or a person whose requirements are, under paragraph 3 of this Schedule, aggregated with, and treated as, those of the person claiming, or in receipt of, supplementary benefit.
  - (3) For the purposes of this paragraph the provisions of regulations under Chapter VI of Part II of the Social Security Act 1975 relating to overlapping benefits shall not be treated as affecting the rate of attendance allowance to which a person is entitled.

#### Rent

- 11 (1) The amounts applicable under paragraphs 5 to 10 of this Schedule shall be increased—
  - (a) where the person claiming, or in receipt of, supplementary benefit, or a person whose requirements are aggregated with, and treated as, his under paragraph 3(1) of this Schedule, is a householder, by the amount of the net rent payable, reduced where appropriate under sub-paragraph (2) below (adjustment for non-dependents sharing the accommodation), or such part of that amount as is reasonable in the circumstances;
  - (b) in any other case, by £1.20.
  - (2) Where another person, not being a person whose requirements are aggregated with, and treated as, the requirements of the householder under paragraph 3 of this Schedule, resides, otherwise than as a sub-tenant, in the premises for which the rent is paid, then, unless the householder or a person whose requirements are aggregated with, and treated as, his under paragraph 3(1) is blind, the amount mentioned in sub-paragraph (1)(a) above may be reduced by an amount not exceeding such part of the net rent as is reasonably attributable to that other person.
  - (3) In sub-paragraphs (1) and (2) above "net rent" means—
    - (a) the rent payable for one week; and
    - (b) so much of any outgoings borne by the householder as is attributable to one week, including rates, a reasonable allowance towards any necessary expenditure on repairs or insurance, and such proportion as is for the time being attributable to interest of any sum payable in respect of a mortgage debt or heritable security charged on the house in which the householder resides, or on any interest in the house;

less any proceeds of sub-letting any part of the premises in respect of which the rent is paid or the outgoings are incurred.

- (4) Where any amount of the rent or rates is met by a rent rebate or rent allowance under Part II of the Housing Finance Act 1972, or by any rate rebate, the amount so met shall be deducted from the increase to be made under sub-paragraph (1)(a) above.
- (5) The provisions of this sub-paragraph have effect as respects the exercise of the power under sub-paragraph (1)(a) above to take account of part only of the net rent payable (reduced where appropriate under sub-paragraph (2) above) for any period for which a rent rebate or rent allowance is made to a person in receipt of supplementary benefit, or to a person whose requirements are aggregated with, and treated as, his under paragraph 3(1) of this Schedule.
  - (a) The said power shall not be exercisable—
    - (i) subject to paragraph (b) below, on the ground that the rent is an excessive rent for the house; or
    - (ii) subject to paragraph (c) below, on the ground that the rent is excessive because of the size, location or character of the house; or
    - (iii) on the ground that the rent is excessive having regard to the resources of the tenant and of any person whose requirements are aggregated with, and treated as, his under paragraph 3(1) of this Schedule.
  - (b) Paragraph (a)(i) above shall not apply to rent disregarded in pursuance of paragraph 14 of Schedule 4 to the Housing Finance Act 1972.
  - (c) Paragraph (a)(ii) above—

- (i) shall not apply where a rent allowance is granted for the period and a reduction falls to be made under sub-paragraph (2) above (adjustment for non-dependants sharing the accommodation); and
- (ii) where rent is reduced under paragraph 17 of Schedule 3 to the said Act of 1972, shall only apply to the amount of the rent after the reduction.
- (d) The foregoing provisions of this sub-paragraph shall not apply where the rebate or allowance has been restricted under paragraph 14 of Schedule 3 to the said Act of 1972.
- (e) This sub-paragraph shall not affect the provisions of sub paragraph (1)(a) above so far as they relate to any amount which is not rent which is eligible to be met by a rebate or an allowance as defined in section 25 of the said Act of 1972.
- (6) In the application of this paragraph to Scotland, the following provisions shall have effect in substitution for sub-paragraphs (4) and (5) above—
  - "(4) Where any amount of the rent or rates is met by a rent rebate or rent allowance under Part II of the Housing (Financial Provisions) (Scotland) Act 1972, or by any rate rebate, the amount so met shall be deducted from the increase to be made under sub-paragraph (1)(a) above.
  - (5) The provisions of this sub-paragraph have effect as respects the exercise of the power under sub-paragraph (1)(a) above to take account of part only of the net rent payable (reduced where appropriate under sub-paragraph (2) above) for any period for which a rent rebate or rent allowance is made to a person in receipt of supplementary benefit, or to a person whose requirements are aggregated with, and treated as, his under paragraph 3(1) of this Schedule.
    - (a) The said power shall not be exercisable—
      - (i) subject to paragraph (b) below, on the ground that the rent is an excessive rent for the house; or
      - (ii) subject to paragraph (c) below, on the ground that the rent is excessive because of the size, location or character of the house: or
      - (iii) on the ground that the rent is excessive having regard to the resources of the tenant and of any person whose requirements are aggregated with, and treated as, his under paragraph 3(1) of this Schedule.
    - (b) Paragraph (a)(i) above shall not apply to rent disregarded in pursuance of paragraph 15 of Schedule 3 to the Housing (Financial Provisions) (Scotland) Act 1972.
    - (c) Paragraph (a)(ii) above—
      - (i) shall not apply where a rent allowance is granted for the period and a reduction falls to be made under sub-paragraph (2) above (adjustment for non-dependents sharing the accommodation); and
      - (ii) where rent is reduced under paragraph 17 of Schedule 2 to the said Act of 1972, shall only apply to the amount of the rent after the reduction.

- The foregoing provisions of this sub-paragraph shall not apply where the rebate or allowance has been restricted under paragraph 14 of Schedule 2 to the said Act of 1972.
- This sub-paragraph shall not affect the provisions of subparagraph (1)(a) above so far as they relate to any amount which is not rent for the purposes of Part II of the said Act of 1972.".

## Trade disputes

12 Requirements of persons falling within paragraph 3 of this Schedule, where the requirements of any one or more, but not both or all, of such persons are to be disregarded by virtue of section 8

of this Act (persons affected by trade disputes).

The amount which, if the persons were not persons falling within paragraph 3 of this Schedule, would be applicable under paragraph 7(c) or 8(b) of this Schedule to the person or persons whose requirements are not to be so disregarded, such amount being increased in accordance with paragraphs 10 and 11 of this Schedule in the case of the amounts mentioned in those paragraphs.

Requirements of persons falling within paragraph 3 of this Schedule, where the requirements of any one or more, but not both or all, of such persons are to be disregarded by virtue of section 8 of this Act (persons affected by trade disputes).

The amount which, if the persons were not persons falling within paragraph 3 of this Schedule, would be applicable under paragraph 7(c) or 8(b) of this Schedule to the person or persons whose requirements are not to be so disregarded, such amount being increased in accordance with paragraphs 10 and 11 of this Schedule in the case of the amounts mentioned in those paragraphs.

# Persons in local authority homes

13 Requirements of a person for whom accommodation is provided under Part III of the National Assistance Act 1948.

The aggregate of such of the sums prescribed for the purposes of section 22(3) and (4) of that Act (minimum rate of payment for accommodation and personal requirements) as are applicable to his case.

Requirements of a person for whom accommodation is provided under Part III of the National Assistance Act 1948.

The aggregate of such of the sums prescribed for the purposes of section 22(3) and (4) of that Act (minimum rate of payment for accommodation and personal requirements) as are applicable to his case.

#### Persons in hospital

Requirements of a person residing as a patient in any hospital.

Such amount, if any, as may be appropriate, having regard to all the circumstances.

Requirements of a person residing as a patient in any hospital.

Such amount, if any, as may be appropriate, having regard to all the circumstances.

## Persons paying for board and lodging

Requirements of a person paying inclusive charge for board and lodging.

Such amount as may be appropriate, not being less than the amount which would be applicable under paragraphs 7 to 10 of this Schedule.

Requirements of a person paying inclusive charge for board and lodging.

Such amount as may be appropriate, not being less than the amount which would be applicable under paragraphs 7 to 10 of this Schedule.

# Persons in legal custody

Requirements of a person in prison or otherwise detained in legal custody.

Nil (except for any amount applicable by virtue of paragraph 3 of this Schedule).

Requirements of a person in prison or otherwise detained in legal custody.

Nil (except for any amount applicable by virtue of paragraph 3 of this Schedule).

#### PART III

# CALCULATION OF RESOURCES

#### Disregard of capital value of dwelling

In taking into account the value to any person of an interest in the dwelling in which he resides, any sum which might be obtained by him by selling that interest, or borrowing money upon the security of that interest, shall be disregarded.

#### Resources wholly disregarded

- 18 There shall be wholly disregarded—
  - (a) any maternity grant under section 21 of the Social Security Act 1975;
  - (b) any death grant under section 32 of that Act;
  - (c) any sums payable to any person as holder of the Victoria Cross or of the George Cross.

19 If the value of the capital resources taken into account would not exceed £1,200 they shall be wholly disregarded, together with any income derived from them.

#### Calculation of income from capital resources

The capital resources taken into account, together with any income derived from them, shall be treated as equivalent to a weekly income of 25p for each complete £50 of the excess of the value of the capital resources over £1,200.

#### Net weekly earnings

For the purposes of this Schedule a person's net weekly earnings shall be calculated or estimated in such manner as the Secretary of State may, by regulations made under this paragraph, prescribe.

#### Earnings

- 22 (1) Subject to sub-paragraphs (2) and (3) below, the weekly earnings of any person shall be taken to be his net weekly earnings reduced—
  - (a) by £2, if he is the person claiming, or in receipt of, supplementary benefit and his right thereto is subject to the condition of registration for employment under section 5 of this Act, and paragraph (b) below does not apply; or
  - (b) by £6, if he is the parent in a one parent family, that is to say, a person who has to provide for the requirements of another person who is a member of the same household, being a person whose resources are aggregated with, and treated as, his by virtue of paragraph 3(2) of this Schedule, and—
    - (i) that other person is either ,a child or a person who is not entitled to supplementary benefit by virtue of section 7 of this Act (persons completing secondary education); and
    - (ii) there is no one whose requirements are, or would but for exceptional circumstances be, aggregated with, and treated as, his under paragraph 3(1) of this Schedule; or
  - (c) by £4, in any other case.
  - (2) There shall be wholly disregarded the weekly earnings of—
    - (a) a child; and
    - (b) a person who is not entitled to supplementary benefit by virtue of section 7 of this Act (persons completing secondary education);

whose resources are, by virtue of paragraph 3(2) of this Schedule, aggregated with, and treated as, those of the person who has to provide for his requirements.

- (3) Where a person who has, by reason of a stoppage of work which was due to a trade dispute at his place of employment, been without employment for any period during the stoppage becomes engaged in remunerative full-time work again in consequence of the ending of the stoppage—
  - (a) any advance of earnings made or offered to him during so much of that engagement as falls within the period of fifteen days from the beginning of the engagement shall be taken into account in calculating or estimating his net weekly earnings; and
  - (b) for the purpose of any claim for supplementary benefit made by him during so much of that engagement as falls within that period of fifteen days, sub-

paragraph (1) above shall have effect as regards his weekly earnings (but not those of any other person) subject to the following modification—

the reduction provided for in sub-paragraph (1)(c) above shall not be applied to the full amount of his net weekly earnings but only to the amount (if any) by which his net weekly earnings exceed his net weekly earnings from his full-time work.

## Disregard of £4 a week of certain income

- 23 (1) Subject to the provisions of this paragraph and of paragraphs 24 and 25 of this Schedule, there shall be disregarded £4 a week of the income which would, but for this paragraph, be taken into account, except so far as it consists of earnings or of any sum taken into account under paragraph 20 of this Schedule.
  - (2) This paragraph does not apply to income consisting of—
    - (a) any child benefit;
    - (b) any family income supplement under the Family Income Supplements Act 1970;
    - (c) any graduated retirement benefit under section 36 of the National Insurance Act 1965 :
    - (d) any payment for the maintenance of a person whose requirements are taken into account in ascertaining the amount of supplementary benefit, being a payment made under the order of a court or a payment made by a person who, for the purposes of this Act, is liable to maintain the first-mentioned person;
    - (e) any guaranteed minimum pension within the meaning of the Social Security Pensions Act 1975.
  - (3) This paragraph does not apply to income consisting of any benefit under Chapters I to III of Part II of the Social Security Act 1975 or Part II of the Social Security Pensions Act 1975 except as provided in paragraph 24 of this Schedule and subject, in the case of any mobility allowance, to section 37A(8) of the Social Security Act 1975.
  - (4) Except as provided in paragraph 24 of this Schedule, this paragraph applies to income consisting of injury benefit under Part II of the Social Security Act 1975, or of industrial death benefit under that Part of that Act, only to the extent of—
    - (a) so much of—
      - (i) any widow's pension payable at the higher permanent rate under section 68 of the Social Security Act 1975; or
      - (ii) any widower's pension under section 69 of that Act;

as exceeds the sum specified in section 6(1)(a) of the Social Security Pensions Act 1975;

- (b) any parent's pension under section 71 of the Social Security Act 1975;
- (c) any relative's pension under section 72 of that Act.
- (5) Except as provided in paragraph 24 of this Schedule, this paragraph applies to income consisting of any pension or allowance for a widow or widower, or in respect of children, granted in respect of a death due to service or war injury under powers conferred by or under any of the Acts mentioned in sub-paragraph (6)(a) below, or under any scheme mentioned in sub-paragraph (6)(b) below, only to the extent of so much of any pension or allowance for a widow or widower as exceeds the sum specified in section 6(1)(a) of the Social Security Pension Act 1975.

- (6) The Acts and schemes mentioned in sub-paragraph (5) above are—
  - (a) The Ministry of Pensions Act 1916, the Air Force (Constitution) Act 1917, the Personal Injuries (Emergency Provisions) Act 1939, the Pensions (Navy, Army, Air Force and Mercantile Marine) Act 1939, the Polish Resettlement Act 1947, the Home Guard Act 1951 and the Ulster Defence Regiment Act 1969;
  - (b) any scheme made under the Injuries in War (Compensation) Act 1914, or the Injuries in War Compensation Act 1914 (Session 2) and any War Risk Compensation Scheme for the Mercantile Marine.
- (7) Sub-paragraph (5) above applies in relation to a pension or allowance for a woman who was living with a deceased person as his wife as it applies in relation to a pension or allowance for a widow.
- (8) In this paragraph and in paragraph 24(1) of this Schedule any reference to an allowance, pension, benefit or other payment of any description includes a reference to any analogous allowance, pension, benefit or payment.
- (9) Until—
  - (a) 4th April 1977, for sub-paragraph (2)(a) above there shall be substituted the following—
    - "(a) allowances under the Family Allowances Act 1965, or benefit under section 16 of the Child Benefit Act 1975 (interim benefit for unmarried or separated parents);";
  - (b) 6th April 1978, in sub-paragraph (2) above, paragraph (e) shall be omitted; and
  - (c) 6th April 1979, in sub-paragraph (3) above, the words " or Part II of the Social Security Pensions Act 1975" shall be omitted, and, in sub-paragraphs (4)(a) and (5) above, for the words " as exceeds the sum specified in section 6(1)(a) of the Social Security Pensions Act 1975" there shall be substituted the words " as exceeds the orate specified in Part I of Schedule 4 to the Social Security Act 1975 for a widow's pension under that Act ".
- 24 (1) In the case of a person who has preserved 1976 rights, paragraph 23 of this Schedule applies to—
  - (a) income consisting of any benefit under Chapters I to III of Part II of the Social Security Act 1975, or Part II of the Social Security Pensions Act 1975, to the extent of—
    - (i) £0.38 of—
      - (a) any increase of widow's allowance or widowed mother's allowance, being an increase in respect of an only, or the elder or eldest, qualifying child, or a second qualifying child; or
      - (b) any child's special allowance or any increase thereof in respect of a second qualifying child;
    - (ii) £0.28 of—
      - (a) any increase of a widow's allowance or widowed mother's allowance, being an increase in respect of any additional qualifying child beyond the first two; or
      - (b) any increase of a child's special allowance in respect of any additional qualifying child beyond the second;

- (b) income consisting of injury benefit under Part II of the Social Security Act 1975, or of industrial death benefit under that Part of that Act, to the extent of—
  - (i) £0.38 of any allowance under section 70 of that Act in respect of an only, or the elder or eldest, qualifying child, or a second qualifying child;
  - (ii) £0.28 of any allowance under that section in respect of any additional qualifying child beyond the first two;
- (c) such income as is referred to in the case specified in paragraph 23(5) of this Schedule, to the extent of—
  - (i) £0.38 of any allowance in respect of an only, or the elder or eldest, child, or a second child;
  - (ii) £0.28 of any allowance in respect of any additional child beyond the fist two.
- (2) For the purposes of this paragraph a person has preserved 1976 rights if—
  - (a) at any time before 15th November 1976 he was entitled simultaneously to supplementary benefit and to any one or more of the allowances and increased allowances referred to in sub-paragraph (1) above; and
  - (b) he has since that time continued so entitled without interruption for any period longer than 13 weeks, excepting any periods during which he has been an in-patient in a hospital.
- (3) For the purpose of sub-paragraph (2)(b) above, the question whether the person was entitled to supplementary benefit at any time is determined on the assumption that he then had preserved 1976 rights.
- (4) Until 6th April 1979, in sub-paragraph (1)(a) above, the words " or Part II of the Social Security Pensions Act 1975 " shall be omitted.

#### Limited disregard of occupational pensions etc.

- 25 (1) There shall not be disregarded under paragraph 23 of this Schedule more than £1 a week of any income consisting of one or more payments of any kind to which this paragraph applies.
  - (2) This paragraph applies to—
    - (a) any pension or other periodical sum paid to, or to the widow of, a person by reason of any service or employment in which he was formerly engaged;
    - (b) any periodical sum paid to a person on account of his employment having terminated by reason of redundancy.
  - (3) Paragraphs (a) and (b) of sub-paragraph (2) above apply whether or not the payment is made by a former employer and whether or not there is any right to receive it; but paragraph (a) shall not be construed as applying to—
    - (a) any pension or allowance mentioned in paragraph 23(4) or (5) or 24(1)(b) or (c) of this Schedule or any other payment by way of compensation for injury, disease, disablement or death suffered by a person by reason of the service or employment in which he was engaged; or
    - (b) any payment out of a trust fund established for relieving, hardship in particular cases and made at the discretion of the trustees of the fund.

## Specific resources falling to be treated as income

- 26 (1) In calculating a person's resources for the purposes of this Schedule there shall be treated as income (and, subject to paragraph 23 of this Schedule, taken into account as such)—
  - (a) any amount which, while he is employed in such circumstances as are mentioned in sub-paragraph (2) below—
    - (i) becomes available to him; or
    - (ii) would become available to him on application being duly made;
    - by way of repayment of income tax deducted from Ms emoluments, whether in the same or any previous office or employment, in pursuance of section 204 of the Income and Corporation Taxes Act 1970 (pay as you earn), except so far as the repayment in question is attributable to any period of absence from work through sickness or other similar cause or to any period of unemployment; and
  - (b) any payment which he receives or is entitled to obtain, whether from a trade union or any other source, by reason of being without employment for any period during a stoppage of work which is due to a trade dispute at his place of employment.
  - (2) The circumstances referred to in sub-paragraph (1)(a) above are that the person concerned is employed in an office or employment and that his emoluments therefrom are assessable to income tax under Schedule E.

## Further reduction of resources

Any resources not specified in the foregoing provisions of this Schedule may be treated as reduced by such amount (if any) as may be reasonable in the circumstances of the case.

# Resources deliberately abandoned

If a person has deprived himself of any resources for the purpose of securing supplementary benefit, or increasing the amount of any such benefit, those resources may be taken into account as if they were still his.

## Discretionary trusts

Any sum which is held on a discretionary trust for the benefit of a person may be treated as included in his resources.

## Attribution of assets

- 30 (1) Subject to paragraph 29 of this Schedule and to the following provision of this paragraph, a person shall be deemed for the purposes of this Schedule to own an asset if he is absolutely entitled in possession to the whole beneficial interest therein and not otherwise.
  - (2) Where two or more persons are beneficially entitled in possession to any asset they shall be treated for the purposes of this Schedule as if each of them were entitled in possession to the whole beneficial interest in an equal share in the asset unless it appears that their respective beneficial interests are not equal; and in that case they

shall be treated as respectively entitled in possession to the whole beneficial interest in such shares as appears to be just.

(3) In the application of this paragraph to Scotland, the words " in possession " shall be omitted wherever they occur.