
STATUTORY INSTRUMENTS

1988 No. 1445

**The Income Support (General)
Amendment No. 4 Regulations 1988**

Amendment of regulation 41 of the General Regulations

9. In regulation 41 of the General Regulations (capital treated as income) after paragraph (3) there shall be added the following paragraph—

“(4) In the case of a person to whom section 20(3) of the Act (conditions of entitlement to income support) has effect as modified by section 23A(b) of that Act (effect of return to work), any amount by way of repayment of income tax deducted from his emoluments in pursuance of section 203 of the Income and Corporation Taxes Act 1988(1), shall be treated as income.”.