

SCHEDULE 6B

RECKONABLE AMOUNT OF QUALIFYING PERSON FOR PURPOSES OF RIGHT TO DEFER COMPLETION

Other income

- 6.—(1) This paragraph applies to income from a source to which paragraphs 4 and 5 do not apply.
- (2) No account shall be taken of the state benefits other than benefits under—
- (a) sections 36 and 37 of the National Insurance Act 1965 (graduated retirement benefits); and
 - (b) sections 43 to 55 and 78 to 79 of the Social Security Contributions and Benefits Act 1992 (retirement pensions).
- (3) The amount to be taken as the qualifying person’s annual income from a source to which this paragraph applies, which is not excluded from account by sub-paragraph (2), is an amount which before any statutory or other deduction represents the qualifying person’s current income from that source expressed as an annual amount.
- (4) In this paragraph “state benefits” means any benefits under the Social Security Contributions and Benefits Act 1992 or the National Insurance Act 1965.