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STATUTORY INSTRUMENTS

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**2014 No. 2672**

**SOCIAL CARE, ENGLAND**

**The Care and Support (Charging and  
Assessment of Resources) Regulations 2014**

*Made - - - - 22nd October 2014*

*Laid before Parliament 30th October 2014*

*Coming into force in accordance with regulation 1*

**THE CARE AND SUPPORT (CHARGING AND  
ASSESSMENT OF RESOURCES) REGULATIONS 2014**

PART 1

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2. Interpretation

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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Care and Support (Charging and Assessment of Resources) Regulations 2014. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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Signature

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SCHEDULE 1 — 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...
- 2. (1) Subject to sub-paragraph (2), where the adult has needs...
- 3. (1) Any payment which would be disregarded under paragraph 5...
- 4. (1) Where a local authority takes into account in the...
- 5. Any direct payment received by the adult or in the...
- 6. Any payment in respect of any expenses incurred by the...
- 7. Any payment which would be disregarded under paragraph 3 or...
- 8. The mobility component of any disability living allowance or the...
- 9. Any armed forces independence payment.
- 10. Any payment which would be disregarded under paragraph 8 of...
- 11. If the adult is a temporary resident—
- 12. Any concessionary payment made to compensate for the non-payment of  
—...
- 13. Any amount which would be disregarded under paragraph 10 or...
- 14. Any amount which would be disregarded under paragraph 13 of...
- 15. (1) Except where sub-paragraph (2) applies, and subject to paragraphs...
- 16. (1) Subject to sub-paragraphs (2) and (3), where the adult—...
- 17. Any amount which would be disregarded under paragraph 16 of...
- 18. Any guaranteed income payment referred to in article 15(1)(c) of...
- 19. Subject to paragraph 46, £10 of any survivor's guaranteed income...
- 20. Any payment which would be disregarded under paragraphs 17 to...
- 21. Any income in kind.
- 22. (1) Any income derived from capital to which the adult...
- 23. Any income which would be disregarded under paragraph 23 of...
- 24. Any amount which would be disregarded under paragraph 24 of...
- 25. (1) Any payment made to the adult in respect of...
- 26. Any payment which would be disregarded under paragraph 26 or...

27. Any payment received under an insurance policy, taken out to...
28. Any payment which would be disregarded under paragraph 31 or...
29. Any payment of income which under regulation 19 (income treated...
30. Any payment which would be disregarded under paragraph 33 of...
31. Any payment which would be disregarded under paragraph 39 of...
32. Any amount which would be disregarded under paragraphs 40, 43...
33. (1) Any child benefit, except in circumstances where the adult...
34. Any payment which would be disregarded under paragraph 53 of...
35. Any payment which would be disregarded under paragraphs 54 to...
36. Any payment made by a local authority to or on...
37. The amount of any payment made by the adult to...
38. Any guardian's allowance.
39. Any child tax credit.
40. (1) Where the adult is in receipt of savings credit...
41. Any payment made to a temporary resident in lieu of...
42. Any payment made to the adult under section 63(6)(b) of...
43. Any payment made in accordance with regulations made pursuant to...
44. (1) Where the adult is a student, any grant or...  
PART 2 — Special provisions relating to charitable or voluntary payments and certain pensions
45. Paragraph 15 does not apply to any payment which is...
46. The total income to be disregarded pursuant to paragraphs 15(2)...

#### SCHEDULE 2 — Capital to be disregarded

1. (1) Where the adult is a temporary resident but not...
2. (1) Where the adult is a permanent resident the value...
3. Where the adult is a permanent resident and there is...
4. (1) The value of any premises— (a) which would be...
5. In the case of an adult who is a resident...
6. In the case of an adult who is in receipt...
7. The value of the proceeds of sale of any premises...
8. Any future interest in property which would be disregarded under...
9. Any assets which would be disregarded under paragraph 6 of...
10. Any amount which would be disregarded under paragraph 7(1) of...
11. Any arrears of, or any concessionary payment made to compensate...
12. Any amount which would be disregarded under paragraph 8 or...
13. Any personal possessions except those which had or have been...
14. Any amount which would be disregarded under paragraph 11 of...
15. Any amount which would be disregarded under paragraph 12 of...
16. Any amount which would be disregarded under paragraph 12A of...
17. Any amount which would be disregarded under paragraph 13 of...
18. The value of the right to receive any income which...
19. Any amount which would be disregarded under paragraph 15, 16,...
20. Any capital which under regulation 16 (capital treated as income)...
21. Any amount which would be disregarded under paragraphs 21 to...
22. The value of any premises which would be disregarded under...
23. Any amount which would be disregarded under paragraphs 29 to...
24. The value of any premises occupied in whole or in...
25. Any amount which— (a) falls within paragraph 44(2)(a), and would...
26. Any amount which would be disregarded under paragraph 61 of...
27. Any payment which would be disregarded under paragraph 64 of...
28. Any payment made by a local authority to or on...
29. Any payment made by the adult to the local authority...

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30. Any payment made to the adult pursuant to regulations made...
31. Any payment made to the adult under section 2 or...
32. Any payment made to the adult under Part 2 (payments...
33. Any payment made to the adult under section 63(6)(b) of...
34. Any payment made in accordance with regulations made pursuant to...
35. Any payment made to the adult under regulations made under...

Explanatory Note

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**Changes and effects yet to be applied to :**

- Sch. 1 para. 1 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 2 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 3 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 4 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 5 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 6 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 7 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 8 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 9 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 10 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 11 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 12 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 13 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 14 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 15 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 16 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 17 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 18 coming into force by [S.I. 2014/2672 reg. 1](#)
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- Sch. 1 para. 25 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 26 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 27 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 28 coming into force by [S.I. 2014/2672 reg. 1](#)
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- Sch. 1 para. 30 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 31 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 32 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 33 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 34 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 35 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 36 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 37 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 38 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 39 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 40 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 41 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 42 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 43 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 44 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 45 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 46 coming into force by [S.I. 2014/2672 reg. 1](#)
- Sch. 1 para. 40 sum substituted by [S.I. 2022/243 reg. 2\(4\)\(a\)](#)
- Sch. 1 para. 40 sum substituted by [S.I. 2022/243 reg. 2\(4\)\(b\)](#)
- 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 Pt. 1 para. 15(3)(e) word substituted by S.I. 2015/644 reg. 3(d)(ii)
- Sch. 1 Pt. 2 para. 46 word substituted by S.I. 2015/644 reg. 3(f)
- Sch. 1 Pt. 1 para. 15(2) words substituted by S.I. 2015/644 reg. 3(d)(i)
- Sch. 1 Pt. 2 para. 45(a) words substituted by S.I. 2015/644 reg. 3(e)(i)
- Sch. 1 Pt. 2 para. 45(b) words substituted by S.I. 2015/644 reg. 3(e)(ii)
- Sch. 1 Pt. 1 para. 17 words substituted by S.I. 2017/555 reg. 2(a)
- Sch. 2 para. 1 coming into force by S.I. 2014/2672 reg. 1
- Sch. 2 para. 2 coming into force by S.I. 2014/2672 reg. 1
- Sch. 2 para. 3 coming into force by S.I. 2014/2672 reg. 1
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- Sch. 2 para. 9 coming into force by S.I. 2014/2672 reg. 1
- Sch. 2 para. 10 coming into force by S.I. 2014/2672 reg. 1
- Sch. 2 para. 11 coming into force by S.I. 2014/2672 reg. 1
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- Sch. 2 para. 33 coming into force by S.I. 2014/2672 reg. 1
- Sch. 2 para. 34 coming into force by S.I. 2014/2672 reg. 1
- Sch. 2 para. 35 coming into force by S.I. 2014/2672 reg. 1
- Regulations applied (with modifications) by S.I. 2015/305 reg. 2(3)(b)13
- reg. 1 coming into force by S.I. 2014/2672 reg. 1
- reg. 2 coming into force by S.I. 2014/2672 reg. 1
- reg. 3 coming into force by S.I. 2014/2672 reg. 1
- reg. 4 coming into force by S.I. 2014/2672 reg. 1
- reg. 5 coming into force by S.I. 2014/2672 reg. 1
- reg. 6 coming into force by S.I. 2014/2672 reg. 1
- reg. 6 sum substituted by S.I. 2022/243 reg. 2(2)
- reg. 6 sum substituted by S.I. 2023/277 reg. 2(2)
- reg. 6 word substituted by S.I. 2015/644 reg. 3(a)
- reg. 7 coming into force by S.I. 2014/2672 reg. 1
- reg. 7(1)(b) sum substituted by S.I. 2022/243 reg. 2(3)(a)
- reg. 7(1)(b) sum substituted by S.I. 2023/277 reg. 2(3)(a)
- reg. 7(1)(b) word substituted by S.I. 2015/644 reg. 3(b)(i)
- reg. 7(2)(a) sum substituted by S.I. 2022/243 reg. 2(3)(b)(i)
- reg. 7(2)(a) sum substituted by S.I. 2023/277 reg. 2(3)(b)(i)
- 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) 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) 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) 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) 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) 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) 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) 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) 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) 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) word substituted by S.I. 2015/644 reg. 3(b)(xi)
- reg. 8 coming into force by S.I. 2014/2672 reg. 1
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- 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\(c\)](#)