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STATUTORY INSTRUMENTS

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**1994 No. 2139**

**The Income-related Benefits Schemes (Miscellaneous Amendments) (No.5) Regulations 1994**

**Amendment of Schedule 9 to the Income Support Regulations**

**32.**—(1) Schedule 9 to the Income Support Regulations (sums to be disregarded in the calculation of income other than earnings) shall be amended in accordance with the following provisions of this regulation.

(2) In paragraph 17 for head (i) there shall be substituted the following head—

“(i) where, or insofar as, section 369 of the Income and Corporation Taxes Act 1988 (mortgage interest payable under deduction of tax)(**1**) 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;”.

(3) After paragraph 53(**2**) there shall be added the following new paragraphs—

“**54.** 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).

**55.** 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), the sum specified in paragraph 1(c) of Schedule 4 to that Scheme.

**56.**—(1) Any payment which is—

(a) made under any of the Dispensing Instruments to a widow 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 1992 (exceptional grants of pay, non-effective pay and allowances).”.

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(1) 1988 c. 1.

(2) Paragraph 53 was inserted in Schedule 9 by S.I.1994/527 regulation 9.