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STATUTORY INSTRUMENTS

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**2014 No. 2672**

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

**PART 5**

**Treatment and calculation of capital**

**Income treated as capital**

**19.**—(1) Any amount by way of refund of income tax deducted from profits or emoluments chargeable to income tax under Schedule D or E is to be treated as capital.

(2) Any holiday pay which is not earnings is to be treated as capital.

(3) Except income derived from capital disregarded under paragraphs 1, 4, 9, 15, 22 and 24 of Schedule 2, any income of the adult which is derived from capital is to be treated as capital but only on the date on which it is normally due to be paid to the adult.

(4) In the case of the adult's employment as an employed earner, any advance of earnings or any loan made by the adult's employer is to be treated as capital.

(5) Any charitable or voluntary payment which is not made or due to be made at regular intervals, other than one made under the Fund, the Eileen Trust, the Macfarlane Trust, the Macfarlane (Special Payments) Trust, the Macfarlane (Special Payments) (No. 2) Trust or the Independent Living Fund, is to be treated as capital.

(6) Any voluntary payment of income made by a third party to the adult for the purpose of helping the adult to discharge any arrears of the payments required by the local authority from the adult for accommodation provided under the Act is to be treated as the capital of the adult.

(7) In this regulation, "the Fund", "the Eileen Trust", "the Macfarlane Trust", "the Macfarlane (Special Payments) Trust", "the Macfarlane (Special Payments) (No. 2) Trust" and "the Independent Living Fund" have the same meaning as in the Income Support Regulations.