

Social Security Contributions and Benefits Act 1992

CHAPTER 4

The material reproduced or annotated is limited to what is relevant to this volume, comprising ss.123–140, 148–150, and 172–177.

The other provisions are covered in volume 2, in which the whole Act is reproduced or annotated.

ARRANGEMENT OF SECTIONS

PART VII

INCOME-RELATED BENEFITS

General

123. Income-related benefits.

Income support

124. Income support.
125. Severe hardship cases.
126. Trade disputes
127. Effects of return to work

Family credit

128. Family credit.

Disability working allowance

129. Disability working allowance

Housing benefit

130. Housing benefit.

Council tax benefit

131. Council tax benefit.
132. Couples.
133. Polygamous marriages.

General

134. Exclusion from benefit.
135. The applicable amount.
136. Income and capital.
137. Interpretation of Part VII and supplementary provisions.

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

PART VIII
THE SOCIAL FUND

- 138. Payments out of the social fund.
- 139. Awards by social fund officers.
- 140. Principles of determination.

PART X
CHRISTMAS BONUS FOR PENSIONERS

- 148. Entitlement of pensioners to Christmas bonus.
- 149. Provisions supplementary to section 148.
- 150. Interpretation of Part X.

PART XIII

GENERAL

Interpretation

- 172. Application of Act in relation to territorial waters.
- 173. Age.
- 174. References of Acts.

Subordinate legislation

- 175. Regulations, orders and schemes.
- 176. Parliamentary control.

Short title, commencement and extent

- 177. Short title, commencement and extent.

Ss. 1–122 - See Volume 2.

PART VII
INCOME-RELATED BENEFITS

General

123.—(1) Prescribed schemes shall provide for the following benefits (in this Act referred to as “income-related benefits”)—

- (a) income support;
- (b) [¹working families’ tax credit];
- (c) [¹disabled person’s tax credit];
- (d) housing benefit; and
- [²(e) council tax benefit.]

Income-related benefits.

(2) The Secretary of State shall make copies of schemes prescribed under subsection (1)(a), (b) or (c) above available for public inspection at local offices of the Department of Social Security at all reasonable hours without payment.

(3) Every authority granting housing benefit—

- (a) shall take such steps as appear to them appropriate for the purpose of securing that persons who may be entitled to housing benefit from the authority become aware that they may be entitled to it; and
- (b) shall make copies of the housing benefit scheme, with any modifications adopted by them under the Administration Act, available for public inspection at their principal office at all reasonable hours without payment.

[³(4) Each

⁴billing or levying authority—

⁵billing or [⁶local authority in Scotland]—

- (a) shall take such steps as appear to it appropriate for the purpose of securing that any person who may be entitled to council tax benefit in respect of council tax payable to the authority becomes aware that he may be entitled to it; and
- (b) shall make copies of the council tax benefit scheme, with any modifications adopted by it under the Administration Act, available for public inspection at its principal office at all reasonable hours without payment.]

Income support

124.—(1) A person in Great Britain is entitled to income support if—

- [⁷(a) he is of or over the age of 16;]
- (b) he has no income or his income does not exceed the applicable amount;
- (c) he is not engaged in remunerative work and, if he is a member of a married or unmarried couple, the other member is not so engaged; ...⁸
- [¹(d) except in such circumstances as may be prescribed, he is not receiving relevant education;]
- [²(e) he falls within a prescribed category of person; and
- (f) he is not entitled to a jobseeker’s allowance and, if he is a member of a married or unmarried couple, the other member of the couple is not entitled to an income-based jobseeker’s allowance.]

Income support.

¹ Words substituted (5.10.99) in s. 123(1)(b) and (c) by para. 2(f) of Sch. 1 to the Tax Credits Act 1999 (c. 10).

² S.123(1)(e) substituted (6.3.92) by L.G.F. Act 1992 (c. 14), Sch. 9, para. 1(1), for purposes of council tax benefit from 1.4.93.

³ S. 123(4) substituted for s. 123(4)–(6) (6.3.92) by L.G.F. Act 1992 (c. 14), Sch. 9, para. 1(2), for purposes of council tax and council tax benefit from 1.4.93.

⁴ Words as continuing to apply in England and Wales.

⁵ Words applying in Scotland.

⁶ Words substituted (1.4.96) in **Scotland** for “levying authority” in S. 123(4) by para. 174(4) of Sch. 13 to Local Government etc. (Scotland) Act 1994 (c. 39).

⁷ [S. 124(1)(a) substituted (7.10.96) by para. 30(2) of Sch.2 to Jobseekers Act 1995 (c. 18).

⁸ Word deleted (7.10.96) from end of s. 124(1)(c) by para. 30(3) of Sch. 2, and by Sch. 3, to Jobseekers Act 1995 (c. 18).

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

Ss. 124

- (2) ..³
- (3) ..³

Subsections (1)-(3) of s.124 as they stood before the amendments made to them by para. 30 of Sch.2, and by Sch.3, to the Jobseekers Act 1995 (c. 18) are reproduced as follows:-

124. (1) A person in Great Britain is entitled to income support if

- (a) he is of or over the age of 18 or, in prescribed circumstances and for a prescribed period, of or over the age of 16 or he is a person to whom section 125(1) below applies;
- (b) he has no income or his income does not exceed the applicable amount;
- (c) he is not engaged in remunerative work and, if he is a member of a married or unmarried couple, the other member is not so engaged; and
- (d) except in such circumstances as may be prescribed
 - (i) he is available for, and actively seeking, employment;
 - (ii) he is not receiving relevant education.

(2) In subsection (1)(a) above period includes

- (a) a period of determinate length;
- (b) a period defined by reference to the happening of a future event; and
- (c) a period of determinate length but subject to earlier determination upon the happening of a future event.

(3) Circumstances may be prescribed in which a person must not only satisfy the condition specified in subsection (1)(d)(i) above but also be registered in the prescribed manner for employment.

(4) Subject to subsection (5) below, where a person is entitled to income support, then—

- (a) if he has no income, the amount shall be the applicable amount; and
- (b) if he has income, the amount shall be the difference between his income and the applicable amount.

(5) Where a person is entitled to income support for a period to which this subsection applies, the amount payable for that period shall be calculated in such manner as may be prescribed.

(6) Subsection (5) above applies—

- (a) to a period of less than a week which is the whole period for which income support is payable; and
- (b) to any other period of less than a week for which it is payable.

[Although s.125 below was repealed (7.10.96) by Sch. 3 to the Jobseekers Act 1995 (c. 18), it will continue to be reproduced in this work for a temporary period.]

[¹ 125.—(1) If it appears to the Secretary of State—

¹ S. 124(1)(d) substituted (7.10.96) by para. 30(4) of Sch. 2 to Jobseekers Act 1995 (c. 18).

² Paras. (e) and (f) added (12.12.95 for regulation-making purposes, prosp. for other purposes) to s. 124(1) by para. 30(5) of Sch. 2 to Jobseekers Act 1995 (c. 18).

³ S. 124(2) and (3) repealed (7.10.96) by Sch. 3 to Jobseekers Act 1995 (c. 18).

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

- (a) that a person of or over the age of 16 but under the age of 18 is not entitled to income support; and
- (b) that severe hardship will result to that person unless income support is paid to him,

Ss. 125-126

the Secretary of State may direct that this subsection shall apply to him.

Severe hardship cases.

(2) Any such direction may specify a period for which subsection (1) above is to apply to the person to whom the direction relates.

(3) The person to whom such a direction relates shall be treated in accordance with it, but if at any time it appears to the Secretary of State that there has been a change of circumstances as a result of which failure to receive income support need no longer result in severe hardship to him, he may revoke the direction.

(4) The Secretary of State may also revoke the direction if—

- (a) he is satisfied that it was given in ignorance of some material fact or was based on a mistake as to some material fact; and
- (b) he considers that but for his ignorance or mistake he would not have determined that failure to receive income support would result in severe hardship.

(5) In this section “period” includes—

- (a) a period of a determinate length;
- (b) a period defined by reference to the happening of a future event; and
- (c) a period of a determinate length but subject to earlier determination upon the happening of a future event.]

126.—(1) This section applies to a person, other than a child or a person of a prescribed description—

- (a) who [2]is prevented from being entitled to a jobseeker’s allowance by section 14 of the Jobseekers Act 1995 (trade disputes)]; or
- (b) who would be so [3prevented] if otherwise entitled to that benefit,

except during any period shown by the person to be a period of incapacity for work [...4] or to be within the maternity period.

Trade disputes.

(2) In subsection (1) above “the maternity period” means the period commencing at the beginning of the 6th week before the expected week of confinement and ending at the end of the 7th week after the week in which confinement takes place.

(3) For the purpose of calculating income support—

- (a) so long as this section applies to a person who is not a member of a family, the applicable amount shall be disregarded;
- (b) so long as it applies to a person who is a member of a family but is not a member of a married or unmarried couple, the portion of the applicable amount which is included in respect of him shall be disregarded;
- (c) so long as it applies to one of the members of a married or unmarried couple—
 - (i) if the applicable amount consists only of an amount in respect of them, it shall be reduced to one half; and
 - (ii) if it includes other amounts, the portion of it which is included in respect of them shall be reduced to one-half and any further portion of it which is included in respect of the member of the couple to whom this section applies shall be disregarded;
- (d) so long as it applies to both the members of a married or unmarried couple—

¹ S. 125 repealed (7.10.96) by Sch.3 to Jobseekers Act 1995 (c. 18).

² Words in s. 126(1)(a) substituted (7.10.96) for “disqualified under section 27 above for receiving unemployment benefit” by para. 31(a) of Sch. 2 to Jobseekers Act 1995 (c. 18).

³ Word in s. 126(1)(b) substituted (7.10.96) for “disqualified” by para. 31(b) of Sch. 2 to Jobseekers Act 1995 (c. 18).

⁴ Words in s. 126(1) repealed (13.4.95) by S.S. (Incapacity for Work) Act 1994 (c. 18), Sch. 1, para. 31 and Sch. 2.

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

S. 126

- (i) if neither of them is responsible for a child or person of a prescribed description who is a member of the same household, the applicable amount shall be disregarded; and
- (ii) in any other case, the portion of the applicable amount which is included in respect of them and any further portion of it which is included in respect of either of them shall be disregarded.

(4) Where a reduction under subsection (3)(c) above would not produce a sum which is a multiple of 5p, the reduction shall be to the nearest lower sum which is such a multiple.

(5) Where this section applies to a person for any period, then, except so far as regulations provide otherwise—

- (a) in calculating the entitlement to income support of that person or a member of his family the following shall be treated as his income and shall not be disregarded—

- (i) any payment which he or a member of his family receives or is entitled to obtain by reason of the person to whom this section applies being without employment for that period; and
- (ii) without prejudice to the generality of sub-paragraph (i) above, any amount which becomes or would on an application duly made become available to him in that period by way of repayment of income tax deducted from his emoluments in pursuance of section 203 of the Income and Corporation Taxes Act 1988 (PAYE); and

- (b) any payment by way of income support for that period or any part of it which apart from this paragraph would be made to him, or to a person whose applicable amount is aggregated with his—

- (i) shall not be made if the weekly rate of payment is equal to or less than the relevant sum; or
- (ii) if it is more the relevant sum, shall be at a weekly rate equal to the difference.

1988 c. 1.

(6) In respect of any period less than a week, subsection (5) above shall have effect subject to such modifications as may be prescribed.

(7) Subject to subsection (8) below, “the relevant sum” for the purposes of subsection (5) above shall be [¹£28.50].

(8) If an order under section 150 of the Administration Act (annual up-rating) has the effect of increasing payments of income support, from the time when the order comes into force there shall be substituted, in subsection (5)(b) above, for the references to the sum for the time being mentioned in it references to a sum arrived at by—

- (a) increasing that sum by the percentage by which the personal allowance under paragraph 1(1) of Part I of Schedule 2 to the Income Support (General) Regulations 1987 for a single person aged not less than 25 has been increased by the order; and
- (b) if the sum as so increased is not a multiple of 50p, disregarding the remainder if it is 25p and, if it is not, rounding it up or down to the nearest 50p,

S.I. 1987/1967

and the order shall state the substituted sum¹.

127. If a person returns to work with the same employer after a period during which section 126 above applies to him, and whether or not his return is before the end of any stoppage of work in relation to which he is or would be [prevented from being entitled to a jobseeker’s allowance]—

- (a) that section shall cease to apply to him at the commencement of the day on which he returns to work; and

¹ Amount £28.50 substituted (9.4.01) for £26.50 in s. 126(7) by art. 18 of S.I. 2001/207.

- (b) until the end of the period of 15 days beginning with that day, section 124(1) above shall have effect in relation to him as if the following paragraph were substituted or paragraph (c)–
- Effect of return to work.
- “(c) in the case of a member of a married or unmarried couple, the other member is not engaged in remunerative work; and”;
- (c) any sum paid by way of income support for that period of 15 days to him or, where he is a member of a married or unmarried couple, to the other member of that couple, shall be recoverable in accordance with the regulations from the person to whom it was paid or from any prescribed person or, where the person to whom it was paid is a member of a married or unmarried couple, from the other member of the couple.

[²Working families’ tax credit]

128.—(1) Subject to regulations under section 5(1)(a) of the Administration Act, a person in Great Britain is entitled to [²working families’ tax credit] if, when the claim for it is made or is treated as made–

- (a) his income–
- (i) does not exceed the amount which is the applicable amount at such date as may be prescribed; or
- (ii) exceeds it, but only by such an amount that there is an amount remaining if the deduction for which subsection 92)(b) below provides is made;
- (b) he or, if he is a member of a married or unmarried couple, he or the other member of the couple, is engaged and normally engaged in remunerative work;
- (c) except in such circumstances as may be prescribed, neither he nor any member of his family is entitled to a [²disabled person’s tax credit]; and
- (d) he or, if he is a member of a married or unmarried couple, he or the other member, is responsible for a member of the same household who is a child or a person of a prescribed description.

Working families’ tax credit.

(2) Where a person is entitled to [²working families’ tax credit], then–

- (a) if his income does not exceed the amount which is the applicable amount at the date prescribed under subsection (1)(a)(i) above, the amount of the [²working families’ tax credit] shall be the amount which is the appropriate maximum [²working families’ tax credit] in his case; and
- (b) if his income exceeds the amount which is the applicable amount at that date, the amount of the [²working families’ tax credit] shall be what remains after the deduction from the appropriate maximum [²working families’ tax credit] of a prescribed percentage of the excess of his income over the applicable amount.

(3) [²Working families’ tax credit] shall be payable for a period of 26 weeks or such other period as may be prescribed and, subject to regulations, an award of family credit and the rate at which it is payable shall not be affected by any change of circumstances during that period or by any order under section 150 of the Administration Act.

(4) Regulations may provide that an award of [²working families’ tax credit] shall terminate–

- (a) if a person who was a member of the family at the date of the claim becomes a member of another family and some members of that family is entitled to [²working families’ tax credit]; or
- (b) if income support [¹an income-based jobseeker’s allowance] or a [²disabled person’s tax credit] becomes payable in respect of a person who was a member of the family at the date of the claim for [²working families’ tax credit].

(5) Regulations shall prescribe the manner in which the appropriate maximum [²working families’ tax credit] is to be determined in any case.

(6) The provisions of this Act relating to [²working families’ tax credit] apply in

¹ Words in s. 127 substituted (7.10.96) for “disqualified for receiving unemployment benefit” by para. 32 of Sch. 2 to Jobseekers Act 1995 (c. 18).

² Words substituted (5.10.99) in s. 128 by para. 2(g) of Sch. 1 to the Tax Credits Act 1999 (c. 10).

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

Ss. 128-129

relation to persons employed by or under the Crown as they apply in relation to persons employed otherwise than by or under the Crown.

[²Disabled person's tax credit]

129.—(1) A person in Great Britain who has attained the age of 16 and [³qualifies under subsection (2) or 2A below] is entitled to a [²disabled person's tax credit] if, when the claim for it is made or is treated as made—

- (a) he is engaged and normally engaged in remunerative work;
- (b) he has a physical or mental disability which puts him at a disadvantage in getting a job;
- (c) in income—
 - (i) does not exceed the amount which is the applicable amount at such date as may be prescribed; or
 - (ii) exceeds it, but only by such an amount that there is an amount remaining if the deduction for which subsection (5)(b) below provides is made; and
- (d) except in such circumstances as may be prescribed, neither he nor, if he has a family, any member of it, is entitled to [²working families' tax credit].

(2) Subject to subsection (4) below, a person qualifies under this subsection if—

- (a) for one or more of the [⁴182 days] immediately preceding the date when the claim for a [²disabled person's tax credit] is made or is treated as made there was payable to him one or more of the following—
 - [⁵(i) the higher rate of short-term incapacity benefit or long-term incapacity benefit;]
 - (ii) [...⁶]
 - (iii) income support^[7], an income-based jobseeker's allowance], housing benefit or [⁸council tax benefit],
or a corresponding benefit under any enactment having effect in Northern Ireland;
- (b) when the claim for a [²disabled person's tax credit] is made or is treated as made, there is payable to him one or more of the following—
 - (i) an attendance allowance;
 - (ii) an disability living allowance⁹;
 - (iii) an increase of disablement pension under section 104 above;
 - (iv) an analogous pension increase under a war pension scheme or an industrial injuries scheme,
or a corresponding benefit under any enactment having effect in Northern Ireland; or
- (c) when the claim for a [¹disabled person's tax credit] is made or is treated as made, he has an invalid carriage or other vehicle provided by the Secretary of State under section 5(2)(a) of the National Health Service Act 1977 and Schedule 2 to that Act or under section 46 of the National Health Service (Scotland) Act 1978 or provided under Article 30(1) of the Health and Personal Social Services (Northern Ireland) Order 1972.

Disabled person's tax credit.

¹ Words inserted (7.10.96) in s. 128(4)(b) by para. 33 of Sch. 2 of Jobseekers Act 1995 (c. 18).

² Words substituted (5.10.99) in ss. 128(4)(b), (5) & (6) & 129(1) & (2) by para. 2(g) & (h) of Sch. 1 to the Tax Credits Act 1999 (c. 10).

³ Words in s. 129(1) substituted (13.4.95) by s. 10(2) of S.I. (Incapacity for Work) Act 1994 (c. 18).

⁴ Words substituted (5.10.99) in s. 129(2)(a) by s. 14(3) of the Tax Credits Act 1999 (c. 10).

⁵ S. 129(2)(a)(i) substituted (13.4.95) by para. 32 of Sch. 1 to S.S. (Incapacity for Work) Act 1994 (c. 18).

⁶ S. 129(2)(a)(ii) repealed (3.11.00 for reg. making purposes, 6.4.01 for all other purposes) by s. 88 of the Welfare Reform and Pensions Act 1999 (c. 30).

⁷ Words inserted (7.10.96) in s. 129(2)(a)(iii) by para. 34 of Sch. 2 to Jobseekers Act 1995 (c. 18)

⁸ Words in s. 129(2)(a)(iii) substituted (6.3.92) by L.G.F. Act 1992 (c. 14) Sch. 9, para. 2, for purposes of council tax benefit from 1.4.93.

⁹ Where a claim is made or treated as made before disability living allowance is payable, the reference to that benefit in s. 129(2)(b)(ii) is replaced by a reference to mobility allowance, by virtue of para. 21 of Sch. 4 to S.S. (C.P.) Act 1992 (c. 6).

[²(2A) A person qualifies under this subsection if–

- (a) on one or more of the 56 days immediately preceding the date when the claim for a [disabled person’s tax credit] is made or is treated as made he was engaged in training for work and 1977. c. 49.
1978 c. 29.
- (b) a relevant benefit was payable to him for one or more of the 56 days immediately preceding– S.I. 1972/1265 (N.I.14).
 - (i) the first day of training for work falling within the 56 days mentioned in paragraph (a) above or
 - (ii) an earlier day of training for work which formed part of the same period of training for work as that day.

(2B) For the purposes of subsection (2A) above–

- (a) the following are relevant benefits–
 - (i) the higher rate of short-term incapacity benefit
 - (ii) long-term incapacity benefit
 - (iii) [...³]
 or a corresponding benefit under any enactment having effect in Northern Ireland;
- (b) “training for work” means training for work in pursuance of arrangements made under section 2(1) of the Employment and Training Act 1973 or section 2(3) of the Enterprise and New Towns (Scotland) Act 1990 or training of such other description as may be prescribed; and
- (c) a period of training for work means a series of consecutive days of training for work, there being disregarded for this purpose such days as may be prescribed.]

(3) For the purposes of subsection (1) above a person has a disability which puts him at a disadvantage in getting a job only if he satisfies prescribed conditions or prescribed circumstances exist in relation to him.

(4) If the only benefit mentioned in paragraph (a) of subsection (2) above which is payable to a person as there mentioned is–

¹ Words substituted (5.10.99) in s. 129(2)(c) & (2A) by para. 2(h) of Sch. 1 to the Tax Credits Act 1999 (c. 10).

² S. 129(2A) and (2B) inserted (18.11.94 for regulation-making purposes, 13.4.95 for other purposes) by s. 10(3) of S.I. (Incapacity for Work) Act 1994 (c. 18).

³ S. 129(2B)(a)(iii) repealed (3.11.00 for reg. making purposes, 6.4.01 for all other purposes) by s. 88 of the Welfare Reform and Pensions Act 1999) (c. 30).

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

- (a) a benefit mentioned in sub-paragraph (iii) of that paragraph; or
- (b) a corresponding benefit under any enactment having effect in Northern Ireland,

he only qualifies under that subsection in prescribed circumstances.

(5) Where a person is entitled to a [¹disabled person's tax credit], then—

- (a) if his income does not exceed the amount which is the applicable amount at the date prescribed under subsection (1)(c)(i) above, the amount of the [¹disabled person's tax credit] shall be the amount which is the appropriate maximum [¹disabled person's tax credit] in his case; and
- (b) if his income exceeds that amount, the amount of the [¹disabled person's tax credit] shall be what remains after the deduction from the appropriate maximum [¹disabled person's tax credit] of a prescribed percentage of the excess of his income over that amount.

(6) A [¹disabled person's tax credit] shall be payable for a period of 26 weeks or such other period as may be prescribed and, subject to regulations, an award of a [¹disabled person's tax credit] and the rate at which it is payable shall not be affected by any change of circumstances during that period or by any order under section 150 of the Administration Act.

(7) Regulations may provide that an award of a [¹disabled person's tax credit] to a person shall terminate if—

- (a) a [¹disabled person's tax credit] becomes payable in respect of some other person who was a member of his family at the date of his claim for

¹ Words substituted (5.10.99) in s. 129(5) & (6) by para. 2(h) of Sch. 1 to the Tax Credits Act 1999 (c. 10).

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

a [disabled person's tax credit]; or

- (b) income support [², an income-based jobseeker's allowance or [¹working families' tax credit] becomes payable in respect of a person who was a member of the family at that date.

(8) Regulations shall prescribe the manner in which the appropriate maximum [¹disabled person's tax credit] is to be determined in any case.

(9) The provisions of this Act relating to [¹disabled person's tax credit] apply in relation to persons employed by or under the Crown as they apply in relation to persons employed otherwise than by or under the Crown.

Housing benefit

130.—(1) A person is entitled to housing benefit if—

- (a) he is liable to make payments in respect of a dwelling in Great Britain which he occupies as his home;
- (b) there is an appropriate maximum housing benefit in his case; and
- (c) either—
 - (i) he has no income or his income does not exceed the applicable amount; or
 - (ii) his income exceeds that amount, but only by so much that there is an amount remaining if the deduction for which subsection (3)(b) below provides is made.

Housing benefit

(2) In subsection (1) above “payments in respect of a dwelling” means such payments as may be prescribed, but the power to prescribe payments does not include power to prescribe

- [³(a) payments to a
 - ⁴billing or levying authority
 - ⁵billing or [⁶local authority in Scotland]
 in respect of council tax; or

- (b) mortgage payments, or, in relation to Scotland, payments under heritable securities.]

(3) Where a person is entitled to housing benefit, then—

- (a) if he has no income or his income does not exceed the applicable amount, the amount of the housing benefit shall be the amount which is the appropriate maximum housing benefit in his case; and
- (b) if his income exceeds the applicable amount, the amount of the housing benefit shall be what remains after the deduction from the appropriate maximum housing benefit of prescribed percentages of the excess of his income over the applicable amount.

(4) Regulations shall prescribe the manner in which the appropriate maximum housing benefit is to be determined in any case.

(5) Regulations under subsection (4) above may provide for benefit to be limited by reference to determinations made by rent officers in exercise of functions conferred under section 121 of the Housing Act 1988 or section 70 of the Housing (Scotland) Act 1988.

[¹Council Tax benefit

1988 c. 50.
1988 c. 43.

131.—(1) A person is entitled to council tax benefit in respect of a particular

¹ Words substituted (5.10.99) in s. 129(7) - (9) by para. 2(h) of Sch. 1 to the Tax Credits Act 1999 (c. 10).
² Words inserted (7.10.96) in s. 129(7)(b) by para. 34 of Sch. 2 to Jobseekers Act 1995 (c. 18).
³ Paras. (a) and (b) substituted (6.3.92) for words in s. 130(2) by L.G.F. Act 1992 (c. 14), Sch. 9, para. 3, for purposes of council tax and council tax benefit from 1.4.93.
⁴ Words as continuing to apply in England and Wales.
⁵ Words applying in Scotland.
⁶ Words substituted (1.4.96) in **Scotland** for “levying authority” in s. 130(2) by para. 174(4) of Sch. 13 to Local Government etc. (Scotland) Act 1944 (c. 39).

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

day falling after 31st March 1993 if the following are fulfilled, namely, the condition set out in subsection (3) below and either—

- (a) each of the two conditions set out in subsection (4) and (5) below; or Council tax benefit.
- (b) the condition set out in subsection (6) below.

(2) Council tax benefit—

- (a) shall not be allowed to a person in respect of any day falling before the day on which his entitlement is to be regarded as commencing for that purpose by virtue of paragraph (1) of section 6(1) of the Administration Act; but
- (b) may be allowed to him in respect of not more than 6 days immediately following the day on which his period of entitlement would otherwise come to an end, if his entitlement is to be regarded by virtue of that paragraph as not having ended for that purpose.

(3) the main condition for the purposes of subsection (1) above is that the person concerned—

- (a) is for the day liable to pay council tax in respect of a dwelling of which he is resident; and
- (b) is not a prescribed person or a person of a prescribed class.

(4) The first condition for the purposes of subsection (1)(a) above is that there is an appropriate maximum council tax benefit in the case of the person concerned.

(5) The second condition for the purposes of subsection (1)(a) above is that—

- (a) the day falls within a week in respect of which the person concerned has no income;
- (b) the day falls within a week in respect of which his income does not exceed the applicable amount; or
- (c) neither paragraph (a) nor paragraph (b) above is fulfilled in his case but amount A exceeds amount B where—
 - (i) amount A is the appropriate maximum council tax benefit in his case; and
 - (ii) amount B is a prescribed percentage of the difference between his income in respect of the week in which the day falls and the applicable amount.

(6) The condition for the purposes of subsection (1)(b) above is that—

- (a) no other resident of the dwelling is liable to pay rent to the person

¹ S.131 substituted (6.3.92) by L.G.F. Act 1992 (c.14), Sch. 9, para. 4 for the purposes of council tax and council tax benefit from 1.4.93.

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c.14)

Ss. 131–132

concerned in respect of the dwelling; and

- (b) there is an alternative maximum council tax benefit in the case of that person which is derived from the income or aggregate incomes of one or more residents to whom this subsection applies.

(7) Subsection (6) above applies to any other resident of the dwelling who—

- (a) is not a person who, in accordance with Schedule 1 to the Local Government Finance Act 1992, falls to be disregarded for the purposes of discount; and
- (b) is not a prescribed person or a person of a prescribed class.

(8) Subject to subsection (9) below, where a person is entitled to council tax benefit in respect of a day, the amount to which he is entitled shall be—

- (a) if subsection (5)(a) or (b) above applies, the amount which is the appropriate maximum council tax benefit in his case;
- (b) if subsection (5)(c) above applies, the amount found by deducting amount B from amount A, where “amount A” and “amount B” have the meanings given by that subsection; and
- (c) if subsection (6) above applies, the amount which is the alternative maximum council tax benefit in his case.

(9) Where a person is entitled to council tax benefit in respect of a day, and both subsection (5) and subsection (6) above apply, the amount to which he is entitled shall be whichever is the greater of—

- (a) the amount given by paragraph (a) or, as the case may be, paragraph (b) of subsection (b) above; and
- (b) the amount given by paragraph (c) of that subsection.

(10) Regulations shall prescribe the manner in which—

- (a) the appropriate maximum council tax benefit;
- (b) the alternative maximum council tax benefit

are determined in any case.

(11) In this section ‘dwelling’ and ‘resident’ have the same meanings as in Part I or II of the Local Government Finance Act 1992.]

132.—(1) As regards any case where a person is a member of a married or unmarried couple throughout a particular day, regulations may make such provision as the Secretary of State sees fit as to—

Couples.

- (a) the entitlement of the person to [council tax benefit] in respect of the day, and
- (b) the amount to which he is entitled.

(2) Nothing in subsections (3) to (8) below shall prejudice the generality of subsection (1) above.

(3) The regulations may provide that prescribed provisions shall apply instead of prescribed provisions of this Part of this Act, or that prescribed provisions of this Part of this Act shall not apply or shall apply subject to prescribed amendments or adaptations.

(4) The regulations may provide that, for the purposes of calculating in the case

¹ Words in s.132(1)(a) substituted (6.3.92) by L.G.F. Act 1992 (c.14), Sch. 9, para. 5(1), for purposes of council tax and council tax benefit from 1.4.93.

of the person concerned the matters mentioned in subsection (5) below, prescribed amounts relating to the person and his partner are to be aggregated and the aggregate is to be apportioned.

(5) The matters are income, capital, the applicable amount, [¹the appropriate maximum council tax benefit and the alternative maximum council tax benefit].

(6) The regulations may—

- (a) amend section 139(6) of the Administration Act so as to allow for disregarding the whole or part of any pension payable to the partner of the person concerned in determining the latter's income;
- (b) amend section 139(7) of that Act accordingly.

(7) The regulations may contain different provision as to the following different cases—

- (a) cases where the [²main] condition is fulfilled on the day concerned by the person concerned but not by his partner;
- (b) cases where the [²main] conditions is fulfilled on the day concerned by the person concerned and by his partner;

(8) The regulations may include such supplementary, incidental or consequential provisions as appear to the Secretary of State to be necessary or expedient.

(9) In this section—

- (a) references to a person's partner are to the other member of the couple concerned, and
- [³(b) references to the main condition are references to the condition mentioned in section 131(3) above.]

133.—(1) This section applies to any case where—

- (a) throughout a particular day a person (the person in question) is a husband or wife by virtue of a marriage entered into under a law which permits polygamy; and
- (b) either party to the marriage has for the time being any spouse additional to the other party.

Polygamous marriages.

(2) For the purposes of section 132 above neither party to the marriage shall be taken to be a member of a couple on the day.

¹ Words in s.132(5) substituted (6.3.92) by L.G.F. Act 1992 (c.14), Sch. 9, para. 5(2), for purposes of council tax and council tax benefits from 1.4.93.

² Word in s.132(7) substituted (6.3.92) by L.G.F. Act 1992 (c.14), Sch. 9, para. 5(3), for purposes of council tax and council tax benefit from 1.4.93.

³ Para. (b) of s.132(9) substituted (6.3.92) by L.G.F. Act 1992 (c.14), Sch. 9, para. 5(4), for purposes of council tax and council tax benefit from 1.4.93.

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c.4)

S. 133–135

(3) Regulations under this section may make such provision as the Secretary of State sees fit as to—

- (a) the entitlement of the person in question to [1council tax benefit] in respect of the day, and
- (b) the amount to which he is entitled.

(4) Without prejudice to the generality of subsection (3) above the regulations may include provision equivalent to that included under section 132 above subject to any modifications the Secretary of State sees fit.

General

Exclusions from benefit.

134.—(1) No person shall be entitled to an income-related benefit if his capital or a prescribed part of it exceeds the prescribed amount.

(2) Except in prescribed circumstances the entitlement of one member of a family to any one income-related benefit excludes entitlement to that benefit for any other member for the same period.

(3)*Repealed by 1992 c.14. see Annex 1, page 6.701*

(4) Where the amount of any income-related benefit would be less than a prescribed amount, it shall not be payable except in prescribed circumstances.

The applicable amount.

135.—(1) The applicable amount, in relation to any income-related benefit, shall be such amount or the aggregate of such amounts as may be prescribed in relation to that benefit.

(2) The power to prescribe applicable amounts conferred by subsection (1) above includes power to prescribe nil as an applicable amount.

[3] In prescribing, for the purposes of income support, amounts under subsection (1) above in respect of accommodation in any area for qualifying persons in cases where prescribed conditions are fulfilled, the Secretary of State shall take into account information provided by local authorities or other prescribed bodies or persons with respect to the amounts which they have agreed to pay for the provision of accommodation in relevant premises in that area.

(4) *In subsection (3) above—*

“accommodation” includes any board or care;

“local authority”—

(a) in relation to areas in England and Wales, has the same meaning as it has in Part III of the national Assistance Act 1948; and

(b) in relation to areas in Scotland, has the meaning given by section 1(2) of the Social Work (Scotland) Act 1968;

“qualifying person” means any person who falls within—

(a) subsection (1) of section 26A of the National Assistance Act 1948 (which is inserted by the National Health Service and Community Care Act 1990 and relates to persons ordinarily resident in residential care or nursing homes immediately before the commencement of that section); or

1948 c. 29.

1968 c. 49.

1990 c. 19.

¹ Words in s.133(3)(a) substituted (6.3.92) by L.G.F. Act 1992 (c.14), Sch. 9, para. 6 for purposes of council tax and council tax benefits from 1.4.93.

² S.153(3) and (4) as enacted but, in consequence of para. 4 of Sch. 4 to S.S.(C.P.) Act 1992 (c.6), not due to come into force until a day appointed under para. 1(3)(a) *ibid*.

(b) subsection (1) of section 86A of the Social Work (Scotland) Act 1968 (the corresponding provision for Scotland) or who would fall within either of those subsections apart from any regulations under subsection (3) of the section in question. “relevant premises”–

- (a) in relation to areas in England and Wales, has the meaning given by section 26A(2) of the National Assistance Act 1948; and
- (b) in relation to areas in Scotland, has the meaning given by section 86A(2) of the Social Work (Scotland) Act 1968.]

(5) In relation to income support, housing benefit and [¹council tax benefit], the applicable amount for a severely disabled person shall include an amount in respect of his being a severely disabled person.

(6) Regulations may specify circumstances in which persons are to be treated as being or as not being severely disabled.

136.—(1) Where a person claiming an income-related benefit is a member of a family, the income and capital of any member of that family shall, except in prescribed circumstances, be treated as the income and capital of that person. Income and capital.

(2) Regulations may provide that capital not exceeding the amount prescribed under section 134(1) above but exceeding a prescribed lower amount shall be treated, to a prescribed extent, as if it were income of a prescribed amount.

(3) Income and capital shall be calculated or estimated in such manner as may be prescribed.

(4) A person’s income in respect of a week shall be calculated in accordance with prescribed rules; and the rules may provide for the calculation to be made by reference to an average over a period (which need not include the week concerned).

- (5) Circumstances may be prescribed in which–
- (a) a person is treated as possessing capital or income which he does not possess;
 - (b) capital or income which a person does possess is to be disregarded;
 - (c) income is to be treated as capital;
 - (d) capital is to be treated as income;

137.—(1) In this Part of this Act, unless the context otherwise requires–
 [“²billing authority” has the same meaning as in Part I of the Local Government Finance Act 1992;]
 “child” means a person under the age of 16;
 ...³

Interpretation of Part VII and supplementary provisions.

¹ Words in s.135(5) substituted (6.3.92) by L.G.F. Act 1992 (c.14), Sch. 9, para. 8 for purposes of council tax benefit from 1.4.93.
² Defn. of “billing authority” substituted (6.3.92) for defn. of “charging authority” in s.137(1) by L.G.F. Act 1992 (c.14), Sch. 9, para. 9(a), for purposes of council tax and council tax benefit from 1.4.93.
³ Defns. of “contribution period” in s.137(1) repealed except for purposes of community charge and community charge benefits for any day before 1.4.93 (L.G.F. Act 1992 (c.14), Sch. 9, para. 9(b) and Sch. 14).

Ss. 137

“dwelling” means any residential accommodation, whether or not consisting of the whole or part of a building and whether or not comprising separate and self-contained premises;

“family” means—

- (a) a married or unmarried couple;
- (b) a married or unmarried couple and a member of the same household for whom one of them is or both are responsible and who is a child or a person of a prescribed description;
- (c) except in prescribed circumstances, a person who is not a member of a married or unmarried couple and a member of the same household for whom that person is responsible and who is a child or a person of a prescribed description;

[“income-based jobseeker’s allowance” has the same meaning as in the Jobseekers Act 1995;]

“industrial injuries scheme” means a scheme made under Schedule 8 to this Act or section 159 of the 1975 Act or under the Old Cases Act;

...²

“married couple” means a man and woman who are married to each other and are members of the same household;

...³

“unmarried couple” means a man and woman who are not married to each other but are living together as husband and wife otherwise than in prescribed circumstances;

1989 c. 24.

“war pension scheme” means a scheme under which war pensions (as defined in section 25 of the Social Security Act 1989) are provided;

“week”, in relation to [⁴council tax benefit], means a period of 7 days beginning with a Monday.

(2) Regulations may make provision for the purposes of this Part of this Act—

- (a) as to circumstances in which a person is to be treated as being or not being in Great Britain;
- (b) continuing a person’s entitlement to benefit during period of temporary absence from Great Britain;
- (c) as to what is or is not to be treated as remunerative work or as employment;
- [⁵(d) as to circumstances in which a person is or is not to be treated as engaged or normally engaged in remunerative work;]
- (e) as to what is or is not to be treated as relevant education;
- (f) as to circumstances in which a person is or is not to be treated as receiving relevant education;

¹ Defn. of “income-based jobseeker’s allowance” inserted (7.10.96) into s.137(1) by para.35(2) of Sch.2 to Jobseekers Act 1995 (c.18).

² Defn. of “levying authority” in s.137(1) repealed (1.4.96) by para. 175(5) of Sch. 13 to, and by Sch. 14 to, Local Government etc. (Scotland) Act 1994 (c.39).

³ Defns. of “the 1987 Act” and “the 1988 Act” in s.137(1) repealed except for purposes of community charge and community charge benefits for any day before 1.4.93 (L.G.F. Act 1992 (c.14), Sch. 9, para. 9(b) and Sch. 14).

⁴ Words in defn. of “week” in s.137(1) substituted (6.3.92) by L.G.F. Act 1992 (c.14), Sch. 9, para. 9(d), for purposes of council tax and council tax benefit from 1.4.93.

⁵ S.137(2)(d) substituted (7.10.96) by para.35(3) of Sch.2 to Jobseekers Act 1995 (c.18). (The effect of this amendment was to delete from s.137(2)(d) the reference to circumstances for treating people as available for employment or as actively seeking employment.)

- (g) specifying the descriptions of pension increases under war pension schemes or industrial injuries schemes that are analogous to the benefits mentioned in section 129(b)(i) to (iii) above;
- (h) as to circumstances in which a person is or is not to be treated as occupying a dwelling as his home;
 - (i) for treating any person who is liable to make payments in respect of a dwelling as if he were not so liable;
 - (j) for treating any person who is not liable to make payments in respect of a dwelling as if he were so liable;
- (k) for treating as included in a dwelling any land used for the purposes of the dwelling;
- (l) as to circumstances in which persons are to be treated as being or not being members of the same household;
- (m) as to circumstances in which one person is to be treated as responsible or not responsible for another.

PART VIII
THE SOCIAL FUND

138.—(1) Payment may be made out of the social fund, in accordance with this Part of this Act—

Payments out of the social fund.

- (a) of prescribed amounts, whether in respect of prescribed items or otherwise, to meet, in prescribed circumstances, maternity expenses and funeral expenses; and
- (b) to meet other needs in accordance with directions given or guidance issued by the Secretary of State.

(2) Payments may also be made out of that fund, in accordance with this Part of this Act, of a prescribed amount or a number of prescribed amounts to prescribed descriptions of persons, in prescribed circumstances to meet expenses for heating which appear to the Secretary of State to have been or to be likely to be incurred in cold weather.

(3) The power to make a payment out of the social fund such as is mentioned in subsection (1)(b) above may be exercised by making a payment to a third party with a view to the third party providing, or arranging for the provision of, goods or services for the applicant.

(4) In this section “prescribed” means specified in or determined in accordance with regulations.

Awards by social fund officers.

139.—(1) The questions whether a payment such as is mentioned in section 138(1)(b) above is to be awarded and how much it is to be shall be determined by a social fund officer.

(2) A social fund officer may determine that an award shall be payable in specified instalments at specified times.

(3) A social fund officer may determine that an award is to be repayable.

(4) An award that is to be repayable shall be repayable upon such terms and conditions as before the award is paid the Secretary of State notifies to the person by or on behalf of whom the application for it was made.

(5) Payment of an award shall be made to the applicant unless the social fund officer determines otherwise.

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

Ss. 140–147

Principles of determination.

140.—(1) In determining whether to make an award to the applicant or the amount or value to be awarded a social fund officer shall have regard, subject to subsection (2) below, to all the circumstances of the case and, in particular—

- (a) the nature, extent and urgency of the need;
- (b) the existence of resources from which the need may be met;
- (c) the possibility that some other person or body may wholly or partly meet it;
- (d) where the payment is repayable, the likelihood of repayment and the time within which repayment is likely;
- (e) any relevant allocation under section 168(1) to (4) of the Administration Act.

(2) A social fund officer shall determine any question in accordance with any general directions issued by the Secretary of State and in determining any question shall take account of any general guidance issued by him.

(3) Without prejudice to the generality of subsection (2) above, the Secretary of State may issue directions under that subsection for the purpose of securing that a social fund officer or group of social fund officers shall not in any specified period make awards of any specified description which in the aggregate exceed the amount, or a specified portion of the amount, allocated to that officer or group of officers under section 168(1) to (4) of the Administration Act for payments under awards of that description in that period.

(4) Without prejudice to the generality of subsection (2) above, the power to issue general directions conferred on the Secretary of State by that subsection includes power to direct—

- (a) that in circumstances specified in the direction a social fund officer shall not determine an application and, without prejudice to the generality of this paragraph, that a social fund officer shall not determine an application which is made before the end of a specified period after the making of an application by the same person for a payment such as is mentioned in section 138(1)(b) above to meet the same need and without there having been any relevant change of circumstances since the previous application;
- (b) that for a category of need specified in the direction a social fund officer shall not award less than an amount specified in the direction;
- (c) that for a category of need specified in the direction of a social fund officer shall not award more than an amount so specified;
- (d) that payments to meet a category of need specified in the direction shall in all cases or in no case be made by instalments;
- (e) that payments to meet a category of need specified in the direction shall in all cases or in no case be repayable; and
- (f) that a payment such as is mentioned in section 138(1)(b) above shall only be awarded to a person if either—
 - (i) he is in receipt of a benefit which is specified in the direction and the circumstances are such as are so specified; or
 - (ii) in a case where the conditions specified in sub-paragraph (i) above are not satisfied, the circumstances are such as are specified in the direction,

and the power to issue general guidance conferred on him by that subsection includes power to give social fund officers guidance as to any matter to which directions under that subsection may relate.

(5) In determining a question a social fund officer shall take account (subject to any directions or guidance issued by the Secretary of State under this section) of any guidance issued by the social fund officer nominated for his area under section 64 of the Administration Act.

Ss. 141–147 – see Volume 2.

PART X
CHRISTMAS BONUS FOR PENSIONERS

148.—(1) Any person who in any year—

- (a) is present or ordinarily resident in the United Kingdom or any other member State at any time during the relevant week; and
- (b) is entitled to a payment of a qualifying benefit in respect of a period which includes a day in that week or is to be treated as entitled to a payment of a qualifying benefit in respect of such a period,

Entitlement of pensioners to Christmas bonus.

shall, subject to the following provisions of this Part of this Act and to section 1 of the Administration Act, be entitled to payment under this subsection in respect of that year.

(2) Subject to the following provisions of this Part of this Act, any person who is a member of a couple and is entitled to a payment under subsection (1) above in respect of a year shall also be entitled to payment under this subsection in respect of that year if—

- (a) both members have attained pensionable age not later than the end of the relevant week; and
- (b) the other member satisfies the condition mentioned in subsection (1)(a) above; and
- (c) either—
 - (i) he is entitled or treated as entitled, in respect of the other member, to an increase in the payment of the qualifying benefit; or
 - (ii) the only qualifying benefit to which he is entitled is income support.

(3) A payment under subsection (1) or (2) above—

- (a) is to be made by the Secretary of State; and
- (b) is to be of £10 or such larger sum as the Secretary of State may by order specify.

(4) Where the only qualifying benefit to which a person is entitled is income support, he shall not be entitled to a payment under subsection (1) above, unless he has attained pensionable age not later than the end of the relevant week.

(5) Only one sum shall be payable in respect of any person.

149.—(1) For the purposes of section 148 above the Channel islands, the Isle of Man and Gibraltar shall be treated as though they were part of the United Kingdom.

Provisions supplementary to section 148.

(2) A person shall be treated for the purposes of section 148(1)(b) above as entitled to a payment of a qualifying benefit if he would be so entitled—

- (a) in the case of a qualifying benefit other than income support, but for the fact that he or, if he is a member of a couple, the other member is entitled to receive some other payment out of public funds;
- (b) in the case of income support, but for the fact that his income or, if he is member of a couple, the income of the other member was exceptionally of an amount which resulted in his having ceased to be entitled to income support.

(3) A person shall be treated for the purposes of section 148(2)(c)(i) above as entitled in respect of the other member of the couple to an increase in a payment of a qualifying benefit if he would be so entitled—

- (a) but for the fact that he or the other member is entitled to receive some other payment out of public funds;

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

Ss. 149-150

(b) but for the operation of any provision of section 83(2) or (3) above or paragraph 6(4) of Schedule 7 to this Act or any regulations made under paragraph 6(3) of that Schedule whereby entitlement to benefit is affected by the amount of a person's earnings in a given period.

(4) For the purposes of section 148 above a person shall be taken not to be entitled to a payment of a war disablement pension unless not later than the end of the relevant week he has attained the age of [165].

(5) A sum payable under section 148 above shall not be treated as benefit for the purposes of any enactment or instrument under which entitlement to the relevant qualifying benefit arises or is to be treated as arising.

(6) A payment and the right to receive a payment—

(a) under section 148 above or any enactment corresponding to it in Northern Ireland; or

(b) under regulations relating to widows which are made by the Secretary of State under any enactment relating to police and which contain a statement that the regulations provide for payments corresponding to payments under this section,

shall be disregarded for all purposes of income tax and for the purposes of any enactment or instrument under which regard is had to a person's means.

Interpretation of Part X.

150.—(1) In this Part of this Act “qualifying benefit” means—

(a) a retirement pension;

[²(b) long-term incapacity benefit;]

(c) a widowed mother's allowance [³, a widowed parent's allowance] or widow's pension;

(d) [...⁴]

(e) an invalid care allowance;

(f) industrial death benefit;

(g) an attendance allowance;

(h) an unemployability supplement or allowance;

(i) a war disablement pension;

(j) a war widow's pension;

(k) income support;

[⁵(l) a mobility supplement].

(2) In this Part of this Act—
“attendance allowance” means—

(a) an attendance allowance;

(b) a disability living allowance;

(c) an increase of disablement pension under section 104 or 105 above;

(d) a payment under regulations made in exercise of the powers in section 159(3)(b) of the 1975 Act or paragraph 7(2) of Schedule 8 to this Act;

(e) an increase of allowance under Article 8 of the Pneumoconiosis, Byssinosis and Miscellaneous Diseases Benefit Scheme 1983 (constant attendance allowance for certain persons to whom that Scheme applies) or under the corresponding provision of any Scheme which may replace that Scheme;

S.I. 1983/136.

¹ Figure substituted (19.7.95) for words in s. 149(4) by pensions Act 1995 (c. 26), Sch. 4, para. 8.

² S. 150(1)(b) substituted (13.4.95) by para. 33 of Sch. 1 to S.I. (Incapacity for Work) Act 1994 (c. 18).

³ Words in s. 150(1)(c) inserted (24.4.00 for reg. making purposes, 9.4.01 for all other purposes) by the Welfare Reform and Pensions Act 1999 (c. 30), s. 70.

⁴ S. 150(1)(d) repealed (3.11.00 for reg. making purposes, 6.4.01 for all other purposes) by s. 88 the Welfare Reform and Pensions Act 1999 (c. 30).

⁵ S. 150(1)(l) inserted (19.7.95) by Pensions Act 1995 (c. 26), s. 132(2).

- (f) an allowance in respect of constant attendance on account of disablement for which a person is in receipt of war disablement pension including an allowance in respect of exceptionally severe disablement;

[¹“mobility supplement” means a supplement awarded in respect of disablement which affects a person’s ability to walk and for which the person is in receipt of war disablement pension;]

[²“pensionable age” has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995];

“retirement pension” includes graduated retirement benefit [...³];

“unemployability supplement or allowance” means—

- (a) an unemployability supplement payable under Part I of Schedule 7 to this Act; or
- (b) any corresponding allowance payable—
- (i) by virtue of paragraph 6(4)(a) of Schedule 8 to this Act;
 - (ii) by way of supplement to retired pay or pension exempt from income tax under section 315(1) of the Income and Corporation Taxes Act 1988;
 - (iii) under the Personal Injuries (Emergency Provisions) Act 1939; [...⁴]
 - (iv) by way of supplement to retired pay or pension under the Polish Resettlement Act 1947; [⁵or
 - (v) under the Pensions (Navy, Army, Air Force and Mercantile marine) Act 1939];

1988 c. 1.
1939 c. 82.
1947 c. 19.

“war disablement pension” means—

- (a) any retired pay, pension or allowance granted in respect of disablement under powers conferred by or under the Air Force (Constitution) Act 1917, the Personal Injuries (Emergency provisions) Act 1939, the Pensions (Navy, Army, Air Force and Mercantile Marine) Act 1939, the Polish Resettlement Act 1947, or Part VIII or section 151 of the Reserve Forces Act 1980;
- (b) without prejudice to paragraph (a) of this definition, any retired pay or pension to which subsection (1) of section 315 of the Income and Corporation Taxes Act 1988 applies;

1917 c. 51.
1939 c. 83.
1980 c. 9.

“war widow’s pension” means any widow’s pension or allowance granted in respect of a death due to service or war injury and payable by virtue of any enactment mentioned in paragraph (a) of the preceding definition or a pension or allowance for a widow granted under any scheme mentioned in subsection (2)(e) of the aid section 315;

and each of the following expressions, namely “attendance allowance”, “unemployability supplement or allowance”, “war disablement pension” and “war widow’s pension”, includes any payment which the Secretary of State accepts as being analogous to it.

(3) References in this Part of this Act to a “couple” are references to a married or unmarried couple; and for this purpose “married couple” and “unmarried couple” are to be construed in accordance with Part VIII of this Act and any regulations made under it.

(4) In this Part of this Act “the relevant week”, in relation to any year, means the week beginning with the first Monday in December or such other week as may be specified in an order made by the Secretary of State.

Ss. 151–171 – see Volume 2.

¹ Defn. “mobility supplement” inserted (19.7.95) in s. 150(2) by Pensions Act 1995 (c. 26), s. 132(3)(a).
² Defn. “pensionable age” substituted (19.7.95) in s. 150(2) by Pensions Act 1995 (c. 26), Sch. 4, para. 13(b).
³ Words in defn. of “retirement pension” in s. 150(2) deleted (19.7.95) by pensions Act 1995 (c. 26), s. 132(3)(b).
⁴ Word “or” deleted (19.7.95) by pensions Act 1995 (c. 26), s. 132(2)(c).
⁵ Sub-para. (v) inserted (19.7.95) into para. (b) of defn. of “unemployability supplement or allowance” in s. 150(2) by Pensions Act 1995 (c. 26), s. 132(3)(c).

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

S. 172-175

PART XIII

GENERAL

Interpretation

Application of Act in relation to territorial waters.

172. In this Act—

- (a) any reference to Great Britain includes a reference to the territorial waters of the United Kingdom adjacent to Great Britain;
- (b) any reference to the United Kingdom includes a reference to the territorial waters of the United Kingdom.

Age.

173. For the purposes of this Act a person—

- (a) is over or under a particular age if he has or, as the case may be, has not attained that age; and
- (b) is between two particular ages if he has attained the first but not the second;

and in Scotland (as in England and Wales) the time at which a person attains a particular age expressed in years is the commencement of the relevant anniversary of the date of his birth.

References to Acts.

174. In this Act—

1975 c. 14.

“the 1975 Act” means the Social Security Act 1975;

1986 c. 50.

“the 1986 Act” means the Social Security Act 1986;

1992 c. 5.

“the Administration Act” means the Social Security Administration Act 1992;

1992 c. 6.

“the Consequential Provisions Act” means the Social Security (Consequential Provisions) Act 1992;

1992 c. 7.

“the Northern Ireland Contributions and Benefits Act” means the Social Security Contributions and Benefits (Northern Ireland) Act 1992;

1975 c. 16.

“the Old Cases Act” means the Industrial Injuries and Diseases (Old Cases) Act 1975; and

1975 c. 60.

“the Pensions Act” means the Social Security Pensions Act 1975.

Subordinate legislation

Regulations, orders and schemes.

175.—(1) Subject to^[1] subsection (1A) below], regulations and orders under this Act shall be made by the Secretary of State;

[¹(1A) Subsection (1) above has effect subject to—

- (a) any provision of Part I or VI of this Act providing for regulations or an order to be made by the Treasury or by the Commissioners of Inland Revenue, and
- (b) section 145(5) above.]

(2) Powers under this Act to make regulations, orders or schemes shall be exercisable by statutory instrument.

(3) Except in the case of an order under section 145(3) above and in so far as this Act otherwise provides, any power under this Act to make regulations or an order may be exercised—

- (a) either in relation to all cases to which the power extends, or in relation to those cases subject to specified exceptions, or in relation to any specified cases or classes of case;
- (b) so as to make, as respects the cases in relation to which it is exercised—
 - (i) the full provision to which the power extends or any less provision (whether by way of exception or otherwise),
 - (ii) the same provisions for all cases in relation to which the power is exercised, or different provision for different cases or different classes or case or different provision as respects the same case or class of case for different purposes of this Act.

¹ Words substituted in s. 175(1) & subsection (1A) inserted (1.4.99) by Transfer of Functions Act 1999 (c. 11), Sch. 3, para. 29.

(iii) any such provision either unconditionally or subject to any specified condition; and where such a power is expressed to be exercisable for alternative purposes it may be exercised in relation to the same case for any or all of those purposes; and powers to make regulations or an order for the purposes of any one provision of this Act are without prejudice to powers to make regulations or an order for the purposes of any other provision.

(4) Without prejudice to any specific provision in this Act, any power conferred by this Act to make regulations or an order (other than the power conferred in section 145(3) above) includes power to make thereby such incidental, supplementary, consequential or transitional provision as appears to the [¹person making the regulations or order] to be expedient for the purposes of the regulations or order.

S.175(2)-(4) above extended (18.11.94) by ss. 4(11), 7(4) and 12(3) of S.S. (Incapacity for Work) Act 1994 (c. 18).

(5) Without prejudice to any specific provisions in this Act, a power conferred by any provision of this Act except—

- (a) sections 30, 47(6), [²25B(2)(a)] and 145(3) above and paragraph 3(9) of Schedule 7 to this Act;
- (b) section 122(1) above in relation to the definition of “payments by way of occupational or personal pension”; and
- (c) Part XI,

to make regulations or an order includes power to provide for a person to exercise a discretion in dealing with any matter.

(6) Any power conferred by this Act to make orders or regulations relating to housing benefit or [³council tax benefit] shall include power to make different provisions for different areas.

(7) Any power of the Secretary of State under any provision of this Act, except the provision mentioned in subsection (5)(a) and (b) above and Part IX, to make any regulations or order, where the power is not expressed to be exercisable with the consent of the Treasury, shall if the Treasury so direct be exercisable only in conjunction with them.

(8) Any power under any of section 116 to 120 above to modify provisions of this Act or the Administration Act extends also to modifying so much of any other provision of this Act or that Act as re-enacts provisions of the 1975 Act which replaced provisions of the National Insurance (Industrial Injuries) Acts 1965 to 1974.

(9) A power to make regulations under any of sections 116 to 120 above shall be exercisable in relation to any enactment passed after this Act which is directed to be construed as one with this Act; but this subsection applies only so far as a contrary intention is not expressed in the enactment so passed, and is without prejudice to the generality of any such direction.

(10) Any reference in this section or section 176 below to an order or regulations under this Act includes a reference to an order or regulations made under any provision of an enactment passed after this Act and directed to be construed as one with this Act; but this subsection applies only so far as a contrary intention is not expressed in the enactment so passed, and without prejudice to the generality of any such direction.

¹ Words substituted (1.4.99) by Transfer of Functions Act 1999 (c. 11), Sch. 3, para. 29.

² Ref. in s. 175(5)(a) substituted (13.4.95) by para. 36 of Sch. 1 to S.S. (Incapacity for work) Act 1994 (c. 18).

³ Words in s. 175(6) substituted (6.3.92) by L.G.F. Act 1992 (c. 14), Sch. 9, para. 10, for purposes of council tax and council tax benefit from 1.4.93.

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

S. 176

Parliamentary control.

176.—(1) Subject to the provisions of this section, a statutory instrument containing (whether alone or with other provisions)–

(a) regulations made by virtue of–

section 11(3);
section 18;
section 19(4) to (6);
section 28(3);
[¹section 30DD(5)(b) or (c)]
[...²]
section 104(3)
section 117;
section 118;
section 145;
[...³]

(b) regulations prescribing payments for the purposes of the definition of “payments by way of occupational or personal pension” in section 122(1) above;

(c) an order under–

[⁴section 25B(a)]
section 28(2);
[⁵section 35A(7);]
[...²]
section 148(3)(b);
section 157(2);
[...²]
[⁶section 159A(1)]

shall not be made unless a draft of the instrument has been laid before Parliament and has been approved by a resolution of each House.

(2) Subsection (1) above does not apply to a statutory instrument by reason only that it contains–

(a) regulations under section 117 which the instrument states are made for the purpose of making provision consequential on the making of an order under section 141, 143, 145, 146 or 162 of the Administration Act;

(b) regulations under powers conferred by any provision mentioned in paragraph (a) of that subsection [...³] which are to be made for the purpose of consolidating regulations to be revoked in the instrument;

(c) regulations which, in so far as they are made under powers conferred by any provision mentioned in paragraph (a) of that subsection (other than section 145 [...³]), only replace provisions of previous regulations with new provisions to the same effect.

(3) A statutory instrument–

(a) which contains (whether alone or with other provisions) any order, regulations or scheme made under this Act by the Secretary of State, [⁷ the Treasury or the Commissioners of Inland Revenue] other than an order under section 145(3) above; and

¹ Ref. inserted in s. 176(1)(a) (3.11.00) by s. 70 of the Welfare Reform & Pensions Act 1999 (c. 30).

² Sec. refs. in s. 176(1)(a) and (c) repealed (13.4.95) by S.S. (Incapacity for Work) Act 1994 (c. 18), Sch. , para. 37 and Sch. 2.

³ Words in section 176 deleted (6.4.95) by art. 6(1)(a) of S.I. 1995/512.

⁴ Sec. refs. inserted (13.4.95) into s. 176(1)(c) by para. 37(b) of Sch. 1 to S.I. (Incapacity for Work) Act 1994 (c. 18).

⁵ Ref. inserted in s. 176(1)(c) (12.1.00 for reg. making purposes, 2.4.00 for all other purposes) by the Welfare Reform & Pensions Act 1999 (c. 30), Sch. 8, para. 32.

⁶ Words inserted (10.2.94) by Statutory Sick Pay Act 1994 (c. 2), s. 3(2).

⁷ Words inserted in s. 176(3)(a) (1.4.99) by the Transfer of Functions Act 1999 (c. 11), Sch. 3, para. 30.

(b) which is not subject to any requirement that a draft of the instrument shall be laid before and approved by a resolution of each House of Parliament,
shall be subject to annulment in pursuance of a resolution of either House of Parliament.

[¹(4) Subsection (3) above does not apply to a statutory instrument by reason only that it contains an order appointing the first or second appointed year (within the meanings given by section 122(1) above).]

Short title, commencement and extent

177.—(1) This Act may be cited as the Social Security Contributions and Benefits Act 1992.

Short title,
commencement and
extent.

(2) This Act is to be read, where appropriate, with the Administration Act and the Consequential Provisions Act.

(3) The enactments consolidated by this Act are repealed, in consequence of the consolidation, by the Consequential Provisions Act.

(4) Except as provided in Schedule 4 to the Consequential provisions Act, this Act shall come into force on 1st July 1992.

(5) The following provisions extend to Northern Ireland—
section 16 and Schedule 2;
section 116(2); and this section.

(6) Except as provided by this section, this Act does not extend to Northern Ireland.

Schedules – see Volume 2.

¹ Subsection (4) inserted in s. 176 (8.1.01 for reg. & order making purposes, 25.1.01 for certain purposes in art. 2(a)(i) of S.I. 2001/153 page 1.5907, 6.4.02 for all other purposes) by the Child Support, Pensions & Social Security Act 2000 (c. 19), s. 35(15).

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

Social Security Contributions and
Benefits Act 1992
LIST OF OMISSIONS

The following provisions have been omitted from the text for the reasons stated:-

S.134(3) repealed except for purposes of community charge benefit
for any period before 1.4.93, by L.G.F. Act 1992 (c.14),
Sch. 9, para. 7, and Sch. 14.

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

Annex 2

Social Security Contributions and Benefits Act 1992

Annex 2

This Act, a consolidating one, came into force on 1 July 1992 under s.177(4).

Annex 3

TABLE OF DERIVATIONS

Note

1. The following abbreviations are used in this Table:—

1975(1) =	Social Security Act 1975 (c.14)
1975(2) =	Social Security Pensions Act 1975 (c.60).
1975(3) =	Child Benefit Act 1975 (c.61)
1975 (Old Cases) =	Industrial Injuries and Diseases (Old Cases) Act 1975 (c.16)
1977 =	Social Security (Miscellaneous Provisions) Act 1977 (c.5)
1978 =	Employment Protection (Consolidation) Act 1978 (c.4)
1979 =	Social Security Act 1979 (c.18).
1980(1) =	Social Security Act 1980 (c.30)
1980(2) =	Social Security (No.2) Act 1980 (c.39)
1981(1) =	Social Security (Contributions) Act 1981 (c.1)
1981(2) =	Social Security Act 1981 (c.33)
1982(1) =	Social Security (Contributions) Act 1982 (c.22)
1982(2) =	Social Security and Housing Benefits Act 1982 (c.24)
1983 =	Health and Social Services and Social Security Adjudications Act 1983 (c.41)
1984 =	Health and Social Security Act 1984 (c.48)
1985 =	Social Security Act 1985 (c.53)
1986 =	Social Security Act 1986 (c.50)
1987 =	Social Fund (Maternity and Funeral Expenses) Act 1987 (c.7)
1988(1) =	Social Security Act 1988 (c.7)
1988(2) =	Local Government Finance Act 1988 (c.41)
1989 =	Social Security Act 1989 (c.24)
1990 =	Social Security Act 1990 (c.27)
1991(1) =	Statutory Sick Pay Act 1991 (c.3)
1991(2) =	Disability Living Allowance and Disability Working Allowance Act 1991 (c.21)
199(3) =	Social Security (Contributions) Acts 1991 (c.42)
R followed by a number =	the Law Commission recommendation of that number

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

Annex 3

2. The Table does not contain any entries in respect of section 66(2) of the Social Security Pensions Act 1975 (c.60) which provides that, with certain exceptions, that Act and the Social Security Act 1975 (c.14) shall have effect as if the provisions of the Social Security Pensions Act 1975 were contained in the Social Security Act 1975. The effect is that the general provisions of the Social Security Act 1975 apply to the provisions of the Social Security Pensions Act 1975.

3. Numerous sums specified in this Act are subject to frequent alteration by statutory instrument. There are three relevant statutory instruments in force—

- (a) The Social Security (Contributions) (Re-rating) (No. 2) Order 1991 (S.I. 1991/2909), (“the Contributions Order”);
- (b) The Social Security Benefits (Up-rating) (No. 2) Order 1991 (S.I. 1991/2910), (“the Benefits Order”);
- (c) The Statutory Sick Pay (Rate of Payment) (No. 2) Order 1991 (S.I. 1991/2911), (“the Sick Pay order”);

The order in which the provisions amended by the Benefits order are consolidated is not identical with the order in which they appear in the Social Security Act 1975.

4. The Table does not show the effect of transfer of functions order.

<i>Provision</i>	<i>Derivation</i>
<i>Sections 123–140:–</i>	
123(1)	1986 s.20(1); 1988(2) s.135, Sch. 10, para. 2(2); 1991(2) s.6(2)
(2)	1986 s.20(2); 1991(2) s.6(3); S.I. 1988/1843 Sch. 3, para. 4(c)
(3)	1986 s.31(4)
(4) – (6)	1986 s.31G(4) – (6); 1988(2) s.135, Sch. 10, para. 6
124(1)	1986 s.20(3); 1988(1) s.4(1); 1989 s.13(1)
(2)	1986 s.20(4N); 1988(1) s.4(2)
(3)	1986 s.20(4)
(4)	1986 s.21(1); 1988(1) s.16, Sch. 4, para. 23(1)
(5), (6)	1986 s.21(1A), (1B); 1988(1) s.6, Sch. 4, para. 23(2)
125(1) – (4)	1986 s.20(4A) – (4D); 1988(1) s.4(2)
5)	1986 s.20(4N); 1988(1) s.4(2)
126(1) – (4)	1986 s.23(1) – (4)
(5)	1986 s.23(5); Income and Corporation Taxes Act 1988 (c.1) s.844, Sch.29, para.32
(6)	1986 s.23(5A); 1988(1) s.16, Sch. 4, para.24(1)

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

Annex 3

<i>Provision</i>	<i>Derivation</i>
(7)	1986 s.23(6); 1990 s.21(1), Sch. 6, para. 17(2) Benefits order art.16
(8)	1986 s.23(7); 1990 s.21(1), Sch. 6, para. 17(3)
127	1986 s.23A; 1988(1) s.16, Sch. 4, para.25; 1989 s.31(1), Sch. 8, para.16
128(1)	1986 s.20(5), (5A); 1988(1) s.3(a); 1991(2) s.8(1)
(2)	1986 s.21(2), (3)
(3)	1986 s.20(6); 1989 s.31(1), Sch. 8, para. 15(1)
(4)	1986 s.20(10); 1991(2) s.8(2)
(5)	1986 s.21(6)(a)
(6)	1986 s.79(3)
129(1)	1986 s.20(6A), (6D); 1991(2) s.6(4)
(2), (3)	1986 s.20(6B), (6C); 1991(2) s.6(4)
(4)	1986 s.20(6E); 1991(2) s.6(4)
(5)	1986 s.21(3A), (3B); 1991(2) s.6(8)
(6)	1986 s.20(6F); 1991(2) s.6(4)
(7)	1986 s.27B(4); 1991(2) s.7(1)
(8)	1986 s.21(6)(aa); 1991(2) s.6(9)
(9)	1986 s.79(3); 1991(2) s.7, Sch.3, para.7
130(1), (2)	1986 s.20(7), (8)
(3)	1986 s.21(4), (5)
(4), (5)	1986 s.21(6); Housing (Scotland) Act 1988 (c.43) s.70(3); Housing Act 1988 (c.50) s.121(4)
131(1)	1986 s.20(8A); 1988(2) s.135, Sch.10, para.2(3)
(2)	1986 s.20(8AA); 1989 s.31(1), Sch.8, para.9(2)
(3) – (9)	1986 s.20(8B) – (8H); 1988(2) s.135, Sch. 10, para.2(3)
(10), (11)	1986 s.21(5A), (5B); 1988(2) s.135, Sch.10, para.3(2)
(12)	1986 s.21(6)(c); 1988(2) s.135, Sch.10, para.3(3)
132	1986 s.22A; 1988(2) s.135, Sch.10, para.5
133(1)	1986 s.22B(1); 1988(2) s.135, Sch.10, para.5; 1989 s.31(1), Sch.8, para.9(3)
(2) – (4)	1986 s.22B(2) – (4); 1988(2) s.135, Sch.10, para.5
134(1)	1986 s.22(6)
(2)	1986 s.20(9)

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

Annex 3

<i>Provision</i>	<i>Derivation</i>
(3)	1986 s.20(9A); 1988(2) s.135, Sch.10, para.2(4)
(4)	1986 s.21(7)
135(1), (2)	1986 s.22(1), (2)
(3), (4)	1986 s.22(2A), (2B); 1990 s.9
(5)	1986 s.22(3); 1988(2) s.135, Sch.10, para.4(2)
(6)	1986 s.22(4)
136(1)	1986 s.22(5)
(2), (3)	1986 s.22(7), (8)
(4)	1986 s.22(8A); 1988(2) s.135, Sch.10, para.4(3)
(5)	1988 s.22(9)
137(1) “charging authority”	1986 s.20(11) “charging authority”; 1988(2) s.135, Sch.10, para. 2(5)
“child”	1986 s.20(11) “child”; 1989 s.5(1)
“contribution period”	1986 s.20(11) “contribution period”; 1988(2) s.135, Sch.10, para.2(5)
“dwelling”	1986 s.84(1) “dwelling”
“family”	1986 s.20(11) “family”
“inudstrial injuries scheme”	1986 s.20(11) “industrial injuries scheme”; 1991(2) s.6(6)(a)
“levying authority”	1986 s.20(11) “levying authority”; 1988(2) s.135, Sch.10, para.2(5)
“married couple”	1986 s.20(11) “married couple”
“the 1987 Act”, “the 1988 Act”	Drafting
“prescribed”	1986 s.84(1) “prescribed”
“unmarried couple”	1986 s.20(11) “unmarried couple”
“war pension scheme”	1986 s.20(11) “war pension scheme”; 1991(2) s.6(6)(b)
“week”	1986 s.20(11) “week”; 1988(2) s.135, Sch.10, para.2(5)
(2)	1986 s.20(12); 1989 s.13(2); 1991(2) s.6(7)
138(1)	1986 s.32(2); 1987 s.1
(2)	1986 s.32(2A); 1988(1) s.11, Sch. 3, para. 2
(3)	1986 s.33(1A); 1988(1) s.11, Sch. 3, para. 10
(4)	1986 s.84(1) “prescribed”
139(1) – (3)	1986 s.33(2) – (4)
(4)	1986 s.33(4A); 1988(1) s.11, Sch. 3, para. 11
(5)	1986 s.33(11)

<i>Provision</i>	<i>Derivation</i>
140(1)	1986 s.33(9); 1988(1) s.11, Sch. 3, para. 12
(2)	1986 s.33(10)
(3)	1986 s.33(10ZA); 1990 s.10(3)
(4)	1986 s.33(10A); 1988(1) s.11, Sch. 3, para. 13; 1990 s.10(4)
(5)	1986 s.32(11); 1988(1) s.11, Sch.3, para. 7
<i>Sections 148 –150:–</i>	
148	1986 s.66, Sch.6, para.2
149	1986 s.66, Sch.6, para. 3
150(1)	1986 s.66, Sch.6, para.1(1)
(2) “attendance allowance”	1986 s.66, Sch.6, para.1(2) “attendance allowance”; 1991(2) s.4, Sch. 2, para. 16
“pensionable age”	1986 s.66, Sch.6, para.1(2) “pensionable age”
“retirement pension”	1986 s.66, Sch. 6, para.1(2) “retirement pension”
“unemployability supplement or allowance”	1986 s.66, Sch. 6, para.1(2) “unemployability supplement or allowance”; Income and Corporation Taxes Act 1988 (c.1) s.844, Sch. 29, para. 32 , Table
“war disablement pension”	1986 s.84(1) “war disablement “pension”; Income and Corporation Taxes Act 1988 s.844, Sch.29, para.32, Table
“war widow’s pension”	1986 s.84(1) “war widow’s pension”; Income and Corporation Taxes Act 1988 s.844, Sch.29, para.32, Table
(3)	1986 s.66 Sch.6, para.1(2) “married couple”; “unmarried couple”
(4)	1986 s.66, Sch.6, para.193)
<i>Sections 172 – 177:–</i>	
172	1982(2) ss.26(7), 44(1)(b), (c), (d), (2)(a), (b); 1986 s.84(4)
173	1975(1), s.168(1), Sch.20 “age”; 1980(1), s.18; 1980(2) s.5(6); 1991(1) s.3(1)(b)
174	Drafting

SOCIAL SECURITY CONTRIBUTIONS AND BENEFITS ACT 1992 (c. 4)

Annex 3

<i>Provisions</i>	<i>Derivation</i>
175(1)	1975(1) s.168(1), Sch.20 “regulations”; 1975(3) s.22(1)(b); 1977 s.24(1) “regulations”; 1980(2) ss 3(4), 5(3) “regulations”; 1982(2) s.47 “regulations”; 1986 s.84(1) “regulations”; 1989 s.30(1) “regulations”
(2)	1975(1) s.166(1); 1975 (Old Cases) ss.4(8), 8(1); 1975(3) s.22(2); 1977 s.24(3); 1980(2) s.7(3); 1982(2) s.45(2); 1986 s.83(1); 1989 s.29(1); 1990 s.21(1), Sch.6, paras. 8(7), 12
(3)	1975(1) ss.162, 166(2); 1975(3) s.22(6); 1977 s.24(3); 1980(2) s.7(3); 1982(2) s.45(1); 1986 s.83(1); 1989 s.29(1)
(4)	1975(1) s.166(3); 1975(3) s.22(97); 1977 s.24(3); 1980(2) s.7(3); 1982(2) s.45(1); 1986 s.83(1); 1989 ss.29(1), 31(1), Sch.8, para.10(1); R6
(5)	1975(1) s.166(3A); 1975(3) s.22(7A); 1977 s.24(3); 1986 ss.62(1), (2), 83(1); 1989 s.29(1)
(6)	1986 s.83(2); 1988(2) s.135, Sch.10, para.11(2)
(7)	1975(1) s.166(5); 1977 s.24(3); 1982(2) s.45(1); 1986 s.83(6); 1989 s.29(6); R7
(8)	1975(1) s.166(6)
(9)	1975(1) s.166(7)
(10)	1975(1) s.168(4)
176(1)	1975(1) s.167(1); 1975(2) s.62(1); 1975(3) s.22(3); 1980(2) s.5(4); 1982(2) ss.7(1B), 9(1F); 1986 ss.43(3)(b), 62(3), 67(1), 83(3)(e); 86, Sch.10, para.65; 1989 s.9(1); 1990 s.21(1), Sch.6, paras.8(2), (3), (5), 15(2); 1991(1) s.2(1); R15
(2)	1975(1) s.167(2); 1975(3) s.22(4); 1190 s.21(2), Sch.6, para.8(1), (3)
(3)	1975(1) s.167(3); 1975 (Old Cases) ss.4(8), 8(1); 1975(3) s.22(5); 1977 s.24(5); 1980(2) s.7(4); 1982(2) s.45(2); 1986 s.83(4); 1989 s.29(3); 1990 s.21(1), Sch.6, para.8(1), (3), (4), (6), (7), (9), (12)
177(1)	Short title
(2)	Commencement
(3), (4)	1975(1) ss.9(3), 169(2)