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SCHEDULES

SCHEDULE 3

Section 28

CONSEQUENTIAL AMENDMENTS RELATING TO PART 1

Social Work (Scotland) Act 1968 (c. 49)

- 1 In section 78(2A) of the Social Work (Scotland) Act 1968 (which exempts persons in receipt of certain benefits from liability for contributions in respect of children in care etc.), after “1995)” insert “, an income-related allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance)”.

Commencement Information

- I1** Sch. 3 para. 1 in force at 27.10.2008 by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)

Education (Scotland) Act 1980 (c. 41)

- 2 In section 53(3) of the Education (Scotland) Act 1980 (pupils who qualify for free school meals etc.), in paragraphs (a) and (b), after sub-paragraph (ii) insert—
“(ia) an income-related allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance);”.

Commencement Information

- I2** Sch. 3 para. 2 in force at 27.10.2008 by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)

Transport Act 1982 (c. 49)

- 3 In section 70 of the Transport Act 1982 (payments in respect of applicants for exemption from wearing seat belts), in subsection (2) (applicants who qualify), in paragraph (b), for “or an income-based jobseeker's allowance (payable under the Jobseekers Act 1995)” substitute “, an income-based jobseeker's allowance (payable under the Jobseekers Act 1995), an income-related allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance),”.

Commencement Information

- I3** Sch. 3 para. 3 in force at 27.10.2008 by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)

Legal Aid (Scotland) Act 1986 (c. 47)

- 4 (1) The Legal Aid (Scotland) Act 1986 is amended as follows.

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- (2) In section 8(b) (under which persons in receipt of certain benefits are eligible for advice and assistance), for the words from second “or” to the end substitute “, an income-based jobseeker's allowance (payable under the Jobseekers Act 1995) or an income-related allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance),”.
- (3) In section 11(2)(b) (under which persons not in receipt of certain benefits are liable to contribute to the cost of advice and assistance), for the words from second “or” to the end substitute “, an income-based jobseeker's allowance (payable under the Jobseekers Act 1995) or an income-related allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance),”.

Commencement Information

I4 Sch. 3 para. 4 in force at 27.10.2008 by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)

PROSPECTIVE

Income and Corporation Taxes Act 1988 (c. 1)

- 5 (1) Section 347B of the Income and Corporation Taxes Act 1988 (qualifying maintenance payments) is amended as follows.
- (2) In subsection (12) (payments to be treated as maintenance payments), at the end of paragraph (b) insert “; or
 (“ made by virtue of section 23 of the Welfare Reform Act 2007 (recovery of sums in respect of maintenance), or any corresponding enactment in Northern Ireland, in respect of an income-related employment and support allowance claimed by any other person,”.
- (3) For subsection (13) substitute—
 “(13) In subsection (12)—
 “income-based jobseeker's allowance” has the same meaning as in the Jobseekers Act 1995 or, for Northern Ireland, the same meaning as in any corresponding enactment in Northern Ireland;
 “income-related employment and support allowance” means an income-related allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance) or, for Northern Ireland, under any corresponding enactment in Northern Ireland.”

Children Act 1989 (c. 41)

- 6 (1) The Children Act 1989 is amended as follows.
- (2) In section 17 (provision of services for children in need, their families and others), in subsection (9) (persons exempt from repayment of assistance), for “or of an income-based jobseeker's allowance” substitute “, of an income-based jobseeker's allowance or of an income-related employment and support allowance”.

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- (3) In section 17A (direct payments), in subsection (5) (persons in relation to whom special provision applies), in paragraph (b), for “or of an income-based jobseeker's allowance” substitute “, of an income-based jobseeker's allowance or of an income-related employment and support allowance”.
- (4) In section 29 (recoupment of costs of providing services etc.), in subsections (3) and (3A) (exempt persons), for “or of an income-based jobseeker's allowance” substitute “, of an income-based jobseeker's allowance or of an income-related employment and support allowance”.
- (5) In section 105 (interpretation), in subsection (1), after the definition of “income-based jobseeker's allowance” insert—

““income-related employment and support allowance” means an income-related allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance);”.
- (6) In Schedule 2 (local authority support for children and families), in paragraph 21(4) (persons exempt from liability to contribute to maintenance of children looked after by local authority), for “or of an income-based jobseeker's allowance” substitute “, of an income-based jobseeker's allowance or of an income-related employment and support allowance”.

Commencement Information

I5 Sch. 3 para. 6 in force at 27.10.2008 by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)

Child Support Act 1991 (c. 48)

- 7 (1) The Child Support Act 1991 is amended as follows.
- (2) In section 6 as amended by the Child Support, Pensions and Social Security Act 2000 (c. 19) (applications by those claiming or receiving benefit), in subsection (1), after “income-based jobseeker's allowance” insert “, an income-related employment and support allowance”.
 - (3) In that section as it has effect apart from the Child Support, Pensions and Social Security Act 2000 (applications by those receiving benefit), in subsection (1), after “income-based jobseeker's allowance” insert “, an income-related employment and support allowance”.
 - (4) In section 46 as amended by the Child Support, Pensions and Social Security Act 2000 (reduced benefit decisions), in subsection (10)(c) (definition of “relevant benefit”), for “or an income-based jobseeker's allowance” substitute “, an income-based jobseeker's allowance, an income-related employment and support allowance”.
 - (5) In that section as it has effect apart from the Child Support, Pensions and Social Security Act 2000 (failure to comply with obligations imposed by section 6), in subsection (11), in the definition of “relevant benefit”, after “income-based jobseeker's allowance” insert “, an income-related employment and support allowance”.

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- (6) In section 47(3)(b) (persons to be exempted from payment of fees), after “income-based jobseeker’s allowance,” insert “ an income-related employment and support allowance, ”.
- (7) In section 54 (interpretation), after the definition of “income-based jobseeker’s allowance” insert—
- ““income-related employment and support allowance” means an income-related allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance);”.
- (8) In Part 1 of Schedule 1 as it has effect apart from the Child Support, Pensions and Social Security Act 2000 (calculation of child support maintenance), in paragraph 5(4) (parents who are to be taken to have no assessable calculable income), after “income-based jobseeker’s allowance” insert “ , an income-related employment and support allowance ”.

Commencement Information

- I6** Sch. 3 para. 7(1) (8) in force at 18.3.2008 for specified purposes by [S.I. 2008/787](#), **art. 2(1)**
- I7** Sch. 3 para. 7(1) (8) in force at 27.10.2008 in so far as not already in force by [S.I. 2008/787](#), **art. 2(4)(f)**
- I8** Sch. 3 para. 7(7) in force at 27.10.2008 by [S.I. 2008/787](#), **art. 2(4)(f)**

Criminal Justice Act 1991 (c. 53)

- 8 In section 24 of the Criminal Justice Act 1991 (recovery of fines etc. by deduction from income support)—
- (a) in subsections (1) and (2)(d), for “or state pension credit” substitute “ , state pension credit or an income-related employment and support allowance ”;
- ^{F1}(b)

Textual Amendments

- F1** Sch. 3 para. 8(b) repealed (with effect in accordance with s. 109(3) of the amending Act) by [Welfare Reform Act 2012 \(c. 5\)](#), **ss. 109(2), 150(1)(d)**

Commencement Information

- I9** Sch. 3 para. 8 in force at 18.3.2008 for specified purposes by [S.I. 2008/787](#), **art. 2(1)**
- I10** Sch. 3 para. 8 in force at 27.10.2008 in so far as not already in force by [S.I. 2008/787](#), **art. 2(4)(f)**

Social Security Contributions and Benefits Act 1992 (c. 4)

- 9 (1) The Contributions and Benefits Act is amended as follows.
- (2) In section 6A (notional payment of primary Class 1 contribution where earnings not less than lower earnings limit), in subsection (3) (purposes for which Class 1 contribution treated as paid), at the end insert “; and
- (e) any purposes relating to employment and support allowance.”
- (3) In section 22 (earnings factors)—

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- (a) in subsection (2) (purposes for which a person may be treated as having annual earnings factors), in paragraph (a), after “jobseeker’s allowance” insert “, to a contributory employment and support allowance”;
 - (b) in subsection (5) (power to provide for crediting earnings or Class 2 contributions), after “jobseeker’s allowance” insert “, to a contributory employment and support allowance”.
- (4) At the end of section 22 insert—
- “(8) In this section, “contributory employment and support allowance” means a contributory allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance).”
- (5) Sections 30A to 30E (incapacity benefit) cease to have effect.
- (6) In section 61A (contributions paid in error), in subsection (3), at the end of paragraph (c) insert “ and ”.
- (7) In section 88 (increases of benefits to be in respect of only one adult dependant), for “86A” substitute “ 85 ”.
- (8) In section 89(1) and (1A) (earnings to include occupational and personal pensions etc. for purposes of provisions relating to increases of benefits in respect of adult dependants), for “to 86A” substitute “ to 85 ”.
- (9) In section 124 (income support), in subsection (1), after paragraph (g) insert “; and
- (h) he is not entitled to an employment and support allowance and, if he is a member of a couple, the other member of the couple is not entitled to an income-related employment and support allowance.”
- (10) At the end of section 124 insert—
- “(7) In this section, “income-related employment and support allowance” means an income-related allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance).”
- (11) In section 150 (interpretation of Part 10: Christmas bonus)—
- (a) in subsection (1) (definition of “qualifying benefit”), after paragraph (b) insert—
 - “(ba) a qualifying employment and support allowance;”;
 - (b) in subsection (2), after the definition of “the qualifying age for state pension credit” insert—
 - ““qualifying employment and support allowance” means an employment and support allowance under Part 1 of the Welfare Reform Act 2007 the calculation of the amount of which includes an addition in respect of the support component or the work-related activity component;”.
- (12) Sections 171A to 171G (incapacity for work) cease to have effect.
- (13) In paragraph 5 of Schedule 3 (contribution conditions for widowed mother’s allowance etc.), after sub-paragraph (6) insert—

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- “(6A) The first condition shall be taken to be satisfied if the contributor concerned was entitled to main phase employment and support allowance at any time during—
- (a) the year in which he attained pensionable age or died under that age, or
 - (b) the year immediately preceding that year.
- (6B) The reference in sub-paragraph (6A) to main phase employment and support allowance is to an employment and support allowance in the case of which the calculation of the amount payable in respect of the claimant includes an addition under section 2(1)(b) or 4(2)(b) of the Welfare Reform Act 2007 (addition where conditions of entitlement to support component or work-related activity component satisfied).”

Commencement Information

- I11** Sch. 3 para. 9(1) (3)(b) (4) in force at 18.3.2008 for specified purposes by [S.I. 2008/787, art. 2\(1\)](#)
- I12** Sch. 3 para. 9(1) (3)(b) (4) in force at 27.10.2008 in so far as not already in force by [S.I. 2008/787, art. 2\(4\)\(f\)](#)
- I13** Sch. 3 para. 9(2) (3)(a) (6)-(11) (13) in force at 27.10.2008 by [S.I. 2008/787, art. 2\(4\)\(f\)](#)

Social Security Administration Act 1992 (c. 5)

- 10 (1) The Administration Act is amended as follows.
- (2) In section 1 (entitlement to benefit dependent on claim), in subsection (4) (definition of “benefit”), after “state pension credit;” insert—

“(ac) an employment and support allowance;”.
 - (3) In section 2AA (full entitlement to certain benefits conditional on work-focused interview for partner) in subsection (2) (benefits to which section applies), at the end insert “; and
 - (f) an employment and support allowance.”
 - (4) In section 5 (regulations about claims for and payments of benefit), in subsection (2) (benefits to which section applies), after paragraph (ab) insert—

“(ac) an employment and support allowance;”.
 - ^{F2}(5)
 - (6) In section 71 (overpayments), in subsection (11) (benefits to which section applies), after paragraph (ab) insert—

“(ac) an employment and support allowance;”.
 - (7) In section 73 (overlapping benefits)—
 - (a) in subsection (1), after “contribution-based jobseeker's allowance” insert “or a contributory employment and support allowance ”;
 - (b) in subsection (4), at the end of paragraph (b) insert “or
 - (c) a contributory employment and support allowance.”.
 - (8) In section 74 (income support and other payments)—

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- (a) in subsections (1)(b) and (2)(b), for “or state pension credit” substitute “ , state pension credit or an income-related employment and support allowance ”;
 - (b) in subsection (3)(b), for “or an income-based jobseeker's allowance”, in each place, substitute “ , an income-based jobseeker's allowance or an income-related employment and support allowance ”.
- (9) In section 74A (payment of benefit where maintenance payments collected by Secretary of State), in subsection (7) (benefits to which section applies), after “an income-based jobseeker's allowance” insert “ , an income-related employment and support allowance ”.
- (10) In section 105 (failure to maintain)—
- (a) in subsection (1)(b), for “or an income-based jobseeker's allowance” substitute “ , an income-based jobseeker's allowance or an income-related employment and support allowance ”;
 - (b) in subsection (4), after “an income-based jobseeker's allowance” insert “ or an income-related employment and support allowance ”.
- (11) In section 109(1) (diversion of arrested earnings to the Secretary of State_Scotland), after “income support”, in both places, insert “ or an income-related employment and support allowance ”.
- (12) In section 121DA (interpretation of Part 6), in subsection (1) (definition of “relevant social security legislation”), after paragraph (hh) insert—
- “(hi) Part 1 of the Welfare Reform Act 2007;”.
- ^{F3}(13)
- (14) In section 122B (supply of other government information for fraud prevention and verification), in subsection (3)(b), after “the Jobseekers Act 1995” insert “ , Part 1 of the Welfare Reform Act 2007 ”.
- (15) In section 122C (supply of information to authorities administering benefit), in subsection (6)(b), after “the Jobseekers Act 1995” insert “ , Part 1 of the Welfare Reform Act 2007 ”.
- (16) In section 124 (provisions relating to age, death and marriage), in subsection (1), before “and” at the end of paragraph (ab) insert—
- “(ac) of the provisions of Part 1 of the Welfare Reform Act 2007;”.
- (17) In section 125 (regulations as to notification of death), in subsection (1), after “the State Pension Credit Act 2002” insert “ , Part 1 of the Welfare Reform Act 2007 ”.
- (18) In section 126 (personal representatives to give information about the estate of a deceased person who was in receipt of certain benefits), in subsection (1), after “state pension credit” insert “ , an income-related employment and support allowance ”.
- (19) In section 130 (duties of employers: statutory sick pay), in subsection (1) (power to require employer to supply information in connection with making of claim for certain benefits by employee), at the end insert—
- “(f) an employment and support allowance.”
- (20) In section 132 (power to require employers to provide information in connection with claims to certain benefits), in subsection (1), after paragraph (a) insert—

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“(aa) an employment and support allowance;”.

(21) In section 150 (annual up-rating of benefits)—

(a) in subsection (1) (Secretary of State to review certain sums each year to determine whether value retained in relation to prices), after paragraph (l) insert—

“(m) specified in regulations under section 2(1)(a) or (4)(c) or 4(2)(a) or (6)(c) of the Welfare Reform Act 2007;”;

(b) in subsection (7) (power to include in annual up-rating order provision for increase in sums not required to be up-rated), for “or the State Pension Credit Act 2002” substitute “, the State Pension Credit Act 2002 or Part 1 of the Welfare Reform Act 2007 ”.

(22) In section 159B (effect of alterations affecting state pension credit)—

(a) before “or” at the end of subsection (1)(b)(iii) insert—

“(iiiia) in any component of a contributory employment and support allowance;”;

(b) in subsection (6), in the definition of “component”, at the end insert—

“(c) in relation to a contributory employment and support allowance, means any of the sums specified in regulations under Part 1 of the Welfare Reform Act 2007 which are relevant in calculating the amount payable by way of a contributory employment and support allowance;”.

(23) After section 159B insert—

“159C Effect of alteration of rates of an employment and support allowance

(1) Subject to such exceptions and conditions as may be prescribed, subsection (2) or (3) shall have effect where—

(a) an award of an employment and support allowance is in force in favour of any person (“the recipient”), and

(b) an alteration—

(i) in any component of the allowance,

(ii) in the recipient's benefit income, or

(iii) in the recipient's war disablement or war widow's or widower's pension,

affects the computation of the amount of the employment and support allowance to which he is entitled.

(2) Where, as a result of the alteration, the amount of the employment and support allowance to which the recipient is entitled is increased or reduced, then, as from the commencing date, the amount of the employment and support allowance payable in the case of the recipient under the award shall be the increased or reduced amount, without any further decision of the Secretary of State; and the award shall have effect accordingly.

(3) Where, notwithstanding the alteration, the recipient continues on and after the commencing date to be entitled to the same amount by way of an employment and support allowance as before, the award shall continue in force accordingly.

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- (4) Subsection (5) applies where a statement is made in the House of Commons by or on behalf of the Secretary of State which specifies—
- (a) in relation to any of the items referred to in subsection (1)(b)(i) to (iii), the amount of the alteration which he proposes to make by an order under section 150 or 152 or by or under any other enactment, and
 - (b) the date on which he proposes to bring the alteration into force (“the proposed commencing date”).
- (5) If, in a case where this subsection applies, an award of an employment and support allowance is made in favour of a person before the proposed commencing date and after the date on which the statement is made, the award—
- (a) may provide for the employment and support allowance to be paid as from the proposed commencing date at a rate determined by reference to the amounts of the items referred to in subsection (1)(b)(i) to (iii) which will be in force on that date, or
 - (b) may be expressed in terms of the amounts of those items in force at the date of the award.
- (6) In this section—
- “alteration” means—
- (a) in relation to any component of an employment and support allowance, its alteration by or under any enactment;
 - (b) in relation to a person's benefit income, the alteration of any of the sums referred to in section 150 by any enactment or by an order under section 150 or 152 to the extent that any such alteration affects the amount of his benefit income;
 - (c) in relation to a person's war disablement pension or war widow's or widower's pension, its alteration by or under any enactment;
- “benefit income”, in relation to a person, means so much of his income as consists of benefit under the Contributions and Benefits Act;
- “the commencing date”, in relation to an alteration, means the date on which the alteration comes into force in relation to the recipient;
- “component”, in relation to an employment and support allowance, means any of the sums specified in regulations under Part 1 of the Welfare Reform Act 2007 which are relevant in calculating the amount payable by way of an employment and support allowance;
- “war disablement pension” and “war widow's or widower's pension” have the same meaning as in section 159B.”
- (24) After section 160A insert—

“160B Implementation of increases in employment and support allowance due to attainment of particular ages

- (1) This section applies where—

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- (a) an award of an employment and support allowance is in force in favour of a person (“the recipient”), and
 - (b) a component has become applicable, or applicable at a particular rate, because he or some other person has reached a particular age (“the qualifying age”).
- (2) If, as a result of the recipient or other person reaching the qualifying age, the recipient becomes entitled to an employment and support allowance of an increased amount, the amount payable to or for him under the award shall, as from the day on which he becomes so entitled, be that increased amount, without any further decision of the Secretary of State; and the award shall have effect accordingly.
- (3) Subsection (2) does not apply where, in consequence of the recipient or other person reaching the qualifying age, a question arises in relation to the recipient's entitlement to a benefit under the Contributions and Benefits Act.
- (4) Subsection (2) does not apply where, in consequence of the recipient or other person reaching the qualifying age, a question arises in relation to the recipient's entitlement to an employment and support allowance, other than—
- (a) the question whether the component concerned, or any other component, becomes or ceases to be applicable, or applicable at a particular rate, in the recipient's case, and
 - (b) the question whether, in consequence, the amount of his employment and support allowance falls to be varied.
- (5) In this section, “component”, in relation to a recipient and his employment and support allowance, means any of the amounts determined in accordance with regulations made under section 2(1)(a) or 4(2)(a) of the Welfare Reform Act 2007.”
- (25) In section 164 (destination of repayments), in subsection (1), after “section 38 of the Jobseekers Act 1995” insert “, section 27 of the Welfare Reform Act 2007 ”.
- (26) In section 165(6)(a) (under which no adjustment between the National Insurance Fund and the Consolidated Fund is required for administrative expenses of the Secretary of State relating to benefits payable out of money provided by Parliament), for “or section 20 of the State Pension Credit Act 2002” substitute “, section 20 of the State Pension Credit Act 2002 or section 27 of the Welfare Reform Act 2007 ”.
- (27) In section 166 (financial review and report), in subsection (2) (duty at end of each review period to review operation of certain provisions)—
- (a) after paragraph (b) insert—
 - “(ba) the provisions of Part 1 of the Welfare Reform Act 2007 relating to contributory employment and support allowance;”;
 - (b) in paragraph (c), for “and (b)” substitute “ to (ba) ”.
- (28) In section 170 (Social Security Advisory Committee), in subsection (5)—
- (a) in the definition of “the relevant enactments”, after paragraph (ai) insert—
 - “(aia) the provisions of Part 1 of the Welfare Reform Act 2007;”;
 - (b) in the definition of “the relevant Northern Ireland enactments”, after paragraph (ai) insert—

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- “(aia) any provisions in Northern Ireland which correspond to provisions of Part 1 of the Welfare Reform Act 2007;”.
- (29) In section 179 (reciprocal agreements with countries outside the United Kingdom)—
- (a) in subsection (3)(a), after “the State Pension Credit Act 2002” insert “, Part 1 of the Welfare Reform Act 2007”;
 - (b) in subsection (4), before “and” at the end of paragraph (ae) insert “and (af) to Part 1 of the Welfare Reform Act 2007;”;
 - (c) in subsection (5), after paragraph (ab) insert—
“(ac) employment and support allowance;”.
- (30) In section 180 (payment of travelling expenses by Secretary of State), after “the State Pension Credit Act 2002”, in both places, insert “, Part 1 of the Welfare Reform Act 2007”.
- (31) In section 187 (certain benefits to be inalienable), in subsection (1), after paragraph (ab) insert—
“(ac) an employment and support allowance;”.
- (32) In section 191 (general interpretation)—
- (a) in the definition of “benefit”, for “and state pension credit” substitute “, state pension credit and an employment and support allowance”;
 - (b) after the definition of “the Contributions and Benefits Act” insert—
““contributory employment and support allowance” means a contributory allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance);”;
 - (c) after the definition of “income-related benefit” insert—
““income-related employment and support allowance” means an income-related allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance);”.

Textual Amendments

- F2** Sch. 3 para. 10(5) repealed (6.4.2018) by [Welfare Reform and Work Act 2016 \(c. 7\)](#), [ss. 20\(11\)\(e\)](#), 36(6); [S.I. 2018/438](#), [reg. 2\(1\)](#) (with [reg. 2\(2\)\(3\)](#))
- F3** Sch. 3 para. 10(13) repealed (8.5.2012) by [Welfare Reform Act 2012 \(c. 5\)](#), [s. 150\(2\)\(f\)](#), [Sch. 14 Pt. 13](#)

Commencement Information

- I14** Sch. 3 para. 10(1)-(8) (12) (32) in force at 18.3.2008 for specified purposes by [S.I. 2008/787](#), [art. 2\(1\)](#)
- I15** Sch. 3 para. 10(1) (2) (32) in force at 27.7.2008 in so far as not already in force by [S.I. 2008/787](#), [art. 2\(3\)\(a\)](#)
- I16** Sch. 3 para. 10(1)-(8) (12) (32) in force at 27.10.2008 in so far as not already in force by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)
- I17** Sch. 3 para. 10(9)-(11) (13)-(31) in force at 27.10.2008 by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)

Local Government Finance Act 1992 (c. 14)

- 11 (1) The Local Government Finance Act 1992 is amended as follows.
- (2) In Schedule 4 (enforcement in England and Wales)—

Status: This version of this schedule contains provisions that are prospective.

Changes to legislation: *Welfare Reform Act 2007, SCHEDULE 3 is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (a) in paragraph 6 (deductions from income support etc.), in sub-paragraphs (1) and (2)(b), for “or state pension credit” substitute “ , state pension credit or an employment and support allowance ”;
 - (b) in paragraph 12 (relationship between remedies), after sub-paragraph (1)(bb) insert—
 - “(bc) deductions from an employment and support allowance may be resorted to more than once.”;
 - (c) in that paragraph, in sub-paragraph (1)(d), after “state pension credit” insert “ , deductions from an employment and support allowance ”.
- (3) In Schedule 8 (enforcement in Scotland), in paragraph 6 (deductions from income support etc.), in sub-paragraphs (1) and (2)(b), for “or state pension credit” substitute “ , state pension credit or an employment and support allowance ”.

Commencement Information

I18 Sch. 3 para. 11 in force at 27.10.2008 by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)

Jobseekers Act 1995 (c. 18)

- 12 (1) The Jobseekers Act 1995 is amended as follows.
- (2) In section 1 (the jobseeker's allowance), in subsection (2) (conditions of entitlement), for paragraph (f) substitute—
- “(f) does not have limited capability for work;”.
- (3) In section 3 (income-based conditions), in subsection (1)—
- (a) in paragraph (b), for “or state pension credit” substitute “ , state pension credit or an income-related employment and support allowance ”;
 - (b) after paragraph (dd) insert—
 - “(de) is not a member of a couple the other member of which is entitled to an income-related employment and support allowance;”.
- (4) In section 3A (conditions for claims by joint-claim couples), in subsection (1), after paragraph (cc) insert—
- “(cd) that neither member of the couple is entitled to an income-related employment and support allowance;”.
- (5) In section 35 (interpretation)—
- (a) in subsection (1), after the definition of “income-based jobseeker's allowance” insert—
 - ““income-related employment and support allowance” means an income-related allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance);”;
 - (b) in subsection (2), for “capable of work” substitute “ limited capability for work ”.
- (6) In Schedule 1 (supplementary provisions), for paragraph 2, and the italic cross-heading immediately preceding it, substitute—

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“Limited capability for work

- 2 (1) The question whether a person has, or does not have, limited capability for work shall be determined, for the purposes of this Act, in accordance with the provisions of Part 1 of the Welfare Reform Act 2007 (employment and support allowance).
- (2) References in Part 1 of the Welfare Reform Act 2007 to the purposes of that Part shall be construed, where the provisions of that Part have effect for the purposes of this Act, as references to the purposes of this Act.”

Commencement Information

- I19** Sch. 3 para. 12(1) (5) in force at 18.3.2008 for specified purposes by [S.I. 2008/787, art. 2\(1\)](#)
- I20** Sch. 3 para. 12(1) (5) in force at 27.10.2008 in so far as not already in force by [S.I. 2008/787, art. 2\(4\)\(f\)](#)
- I21** Sch. 3 para. 12(2)-(4) (6) in force at 27.10.2008 by [S.I. 2008/787, art. 2\(4\)\(f\)](#)

Pensions Act 1995 (c. 26)

- 13 In Schedule 4 to the Pensions Act 1995 (equalisation of pensionable ages for men and women), in paragraph 1 (enactments for the purposes of which the rules for determining pensionable age apply) for “and the State Pension Credit Act 2002” substitute “, the State Pension Credit Act 2002 and Part 1 of the Welfare Reform Act 2007”.

Commencement Information

- I22** Sch. 3 para. 13 in force at 27.10.2008 by [S.I. 2008/787, art. 2\(4\)\(f\)](#)

Children (Scotland) Act 1995 (c. 36)

- 14 In section 22 of the Children (Scotland) Act 1995 (promotion of welfare of children in need), in subsection (4) (under which persons in receipt of certain benefits cannot be required to repay financial assistance), at the end insert “; or
- (c) an income-related allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance).”

Commencement Information

- I23** Sch. 3 para. 14 in force at 27.10.2008 by [S.I. 2008/787, art. 2\(4\)\(f\)](#)

Employment Tribunals Act 1996 (c. 17)

- 15 (1) The Employment Tribunals Act 1996 is amended as follows.
- (2) In section 16 (power to provide for recoupment of benefits)—
- (a) in subsections (3)(a) and (c) and (5)(cc) and (e), for “or income support” substitute “, income support or income-related employment and support allowance”;

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- (b) in subsection (3)(b), for “either benefit” substitute “ jobseeker's allowance, income support or income-related employment and support allowance ”;
 - (c) in subsection (4), for paragraph (b) substitute—
 - “(b) so as to apply to all or any of the benefits mentioned in subsection (3).”
- (3) In section 17 (recoupment: further provisions), in subsection (1), for “or income support”, in both places, substitute “ , income support or income-related employment and support allowance ”.
- (4) In that section, at the end insert—
- “(5) In this section and section 16 “income-related employment and support allowance” means an income-related allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance).”

Commencement Information

I24 Sch. 3 para. 15 in force at 18.3.2008 for specified purposes by [S.I. 2008/787](#), [art. 2\(1\)](#)

I25 Sch. 3 para. 15 in force at 27.10.2008 in so far as not already in force by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)

Education Act 1996 (c. 56)

- 16 (1) The Education Act 1996 is amended as follows.
- (2) In section 457 (charges and remissions policies), in subsection (4)(b) (cases where receipt of benefit by pupil's parent to give rise to remission), after sub-paragraph (ii) insert—
- “(iia) in receipt of an income-related employment and support allowance.”.
- (3) In section 512ZB (provision of free school lunches and milk), in subsection (4) (eligibility for free lunches), in paragraphs (a) and (b), after sub-paragraph (ii) insert—
- “(iia) in receipt of an income-related employment and support allowance.”.
- (4) In section 579 (interpretation), in subsection (1), after the definition of “higher education” insert—
- ““income-related employment and support allowance” means an income-related allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance);”.

Commencement Information

I26 Sch. 3 para. 16 in force at 27.10.2008 by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)

Social Security Act 1998 (c. 14)

- 17 (1) The Social Security Act 1998 is amended as follows.

Status: This version of this schedule contains provisions that are prospective.

Changes to legislation: Welfare Reform Act 2007, SCHEDULE 3 is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (2) In section 2 (use of computers), in subsection (2) (meaning of “relevant enactment”), after paragraph (i) insert “; or
 “(“ Part 1 of the Welfare Reform Act 2007.”
- (3) In section 8 (which provides for any decision on a claim for a relevant benefit, or under or by virtue of a relevant enactment, to be made by the Secretary of State)—
 (a) in subsection (3) (definition of “relevant benefit”), after paragraph (b) insert—
 “(ba) an employment and support allowance;”;
 (b) in subsection (4) (definition of “relevant enactment”), for “or the State Pension Credit Act 2002” substitute “, the State Pension Credit Act 2002 or Part 1 of the Welfare Reform Act 2007 ”.
- (4) In section 11 (regulations with respect to decisions), in subsection (3), in the definition of “the current legislation”, for “and the State Pension Credit Act 2002” substitute “, the State Pension Credit Act 2002 and Part 1 of the Welfare Reform Act 2007 ”.
- (5) In section 27 (restrictions on entitlement to benefit in certain cases of error), in subsection (7), in the definition of “benefit”—
 (a) after paragraph (dd) insert—
 “(de) an employment and support allowance;”;
 (b) in paragraph (e), for “to (dd)” substitute “ to (de) ”.
- (6) In section 28 (correction of errors and setting aside of decisions), in subsection (3) (definition of “relevant enactment”), at the end insert “; or
 (g) Part 1 of the Welfare Reform Act 2007.”
- (7) In section 31 (incapacity for work), after subsection (1) insert—
 “(1A) Regulations may provide that a determination that a person is disqualified for any period in accordance with regulations under section 18(1) to (3) of the Welfare Reform Act 2007 shall have effect for such purposes as may be prescribed as a determination that he is to be treated as not having limited capability for work for that period, and vice versa.”
- (8) In Schedule 2 (decisions against which no appeal lies), in paragraph 6(b) (alteration of rates of benefit), at the end insert “; or
 (iv) section 159C(1)(b) of that Act (employment and support allowance).”
- (9) In Schedule 3 (decisions against which an appeal lies), in paragraph 3 (payability of benefit), at the end insert “; or
 (g) section 18 of the Welfare Reform Act 2007.”

Commencement Information

- I27** Sch. 3 para. 17(1) (3) (6) (7) in force at 18.3.2008 for specified purposes by [S.I. 2008/787](#), [art. 2\(1\)](#)
- I28** Sch. 3 para. 17(1) (3)-(6) in force at 27.7.2008 in so far as not already in force by [S.I. 2008/787](#), [art. 2\(3\)\(a\)](#)
- I29** Sch. 3 para. 17(1) (3) (6) (7) in force at 27.10.2008 in so far as not already in force by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)
- I30** Sch. 3 para. 17(2) in force at 27.7.2008 by [S.I. 2008/787](#), [art. 2\(3\)\(a\)](#)

Status: This version of this schedule contains provisions that are prospective.

Changes to legislation: *Welfare Reform Act 2007, SCHEDULE 3 is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

I31 Sch. 3 para. 17(4) (5) (8) (9) in force at 27.10.2008 by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)

Welfare Reform and Pensions Act 1999 (c. 30)

18 In section 72 of the Welfare Reform and Pensions Act 1999 (power to make regulations about the use and supply of social security information), in subsection (3) (provisions in connection with which the power is exercisable), at the end insert “, or
 (d) Part 1 of the Welfare Reform Act 2007.”

Commencement Information

I32 Sch. 3 para. 18 in force at 18.3.2008 for specified purposes by [S.I. 2008/787](#), [art. 2\(1\)](#)
I33 Sch. 3 para. 18 in force at 27.10.2008 in so far as not already in force by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)

Immigration and Asylum Act 1999 (c. 33)

19 In section 115 of the Immigration and Asylum Act 1999 (exclusion from benefits), in subsection (1) (benefits to which entitlement excluded), after “State Pension Credit Act 2002” insert “or to income-related allowance under Part 1 of the Welfare Reform Act 2007 (employment and support allowance)”.

Commencement Information

I34 Sch. 3 para. 19 in force at 27.10.2008 by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)

Child Support, Pensions and Social Security Act 2000 (c. 19)

^{F4}20

Textual Amendments

F4 Sch. 3 para. 20 repealed (22.3.2010) by [Welfare Reform Act 2009 \(c. 24\)](#), s. 61(3), [Sch. 7 Pt. 3](#); [S.I. 2010/293](#), [art. 2\(3\)\(b\)](#) (with [art. 2\(4\)](#))

Commencement Information

I35 Sch. 3 para. 20 in force at 18.3.2008 for specified purposes by [S.I. 2008/787](#), [art. 2\(1\)](#)
I36 Sch. 3 para. 20 in force at 27.10.2008 in so far as not already in force by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)

PROSPECTIVE

Local Government Act 2000 (c. 22)

21 In section 94 of the Local Government Act 2000 (disclosure of information), in subsection (1) (benefit information which may be disclosed), for “or state pension credit” substitute “, state pension credit or an income-related employment and support allowance”.

Status: This version of this schedule contains provisions that are prospective.

Changes to legislation: Welfare Reform Act 2007, SCHEDULE 3 is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Adults with Incapacity (Scotland) Act 2000 (asp 4)

- 22 (1) The Adults with Incapacity (Scotland) Act 2000 is amended as follows.
- (2) In section 39(1)(a) (which excepts from matters which may be managed those relating to benefit under the Contributions and Benefits Act), at the end insert “ or Part 1 of the Welfare Reform Act 2007 ”.
- (3) In section 41(a) (duties of managers in relation to matters which may be managed), at the end insert “ or Part 1 of the Welfare Reform Act 2007 ”.

Commencement Information

I37 Sch. 3 para. 22 in force at 27.10.2008 by S.I. 2008/787, art. 2(4)(f)

Social Security Fraud Act 2001 (c. 11)

- 23 (1) The Social Security Fraud Act 2001 is amended as follows.
- (2) In section 7 (loss of benefit for commission of benefit offences), after subsection (4A) insert—
- “(4B) The Secretary of State may by regulations provide that, where the sanctionable benefit is employment and support allowance, any income-related allowance shall be payable, during the whole or a part of any period comprised in the disqualification period, as if one or more of the following applied—
- (a) the rate of the allowance were such reduced rate as may be prescribed;
- (b) the allowance were payable only if there is compliance by the offender with such obligations with respect to the provision of information as may be imposed by the regulations;
- (c) the allowance were payable only if the circumstances are otherwise such as may be prescribed.”
- ^{F5}(3)
- (4) In section 9 (effect of offences on benefits of members of offender's family), in subsection (1) (benefits to which section applies), after paragraph (bb) insert—
- “(bc) employment and support allowance;”.
- (5) In that section, after subsection (4A) insert—
- “(4B) In relation to cases in which the benefit is employment and support allowance, the provision that may be made by virtue of subsection (2) is provision that, in the case of the offender's family member, any income-related allowance shall be payable, during the whole or a part of any period comprised in the relevant period, as if one or more of the following applied—
- (a) the rate of the allowance were such reduced rate as may be prescribed;
- (b) the allowance were payable only if there is compliance by the offender or the offender's family member, or both of them, with such obligations with respect to the provision of information as may be imposed by the regulations;

Status: This version of this schedule contains provisions that are prospective.

Changes to legislation: Welfare Reform Act 2007, SCHEDULE 3 is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (c) the allowance were payable only if circumstances are otherwise such as may be prescribed.”
- (6) In section 10 (power to supplement and mitigate loss of benefit provisions), in subsection (3) (definition of “social security benefit”), after paragraph (bb) insert—
- “(bc) any benefit under Part 1 of the Welfare Reform Act 2007 (employment and support allowance) or under any provision having effect in Northern Ireland corresponding to that Part;”.
- (7) In section 11 (loss of benefit regulations), in subsection (3) (regulations subject to affirmative resolution procedure), in paragraph (c), after “(4A)”, in both places, insert “ , (4B) ”.
- (8) In section 13 (interpretation of sections 7 to 12), after the definitions by reference to the Jobseekers Act 1995 insert—
- ““income-related allowance” has the same meaning as in Part 1 of the Welfare Reform Act 2007 (employment and support allowance);”.

Textual Amendments

- F5** Sch. 3 para. 23(3) repealed (1.4.2010) by [Welfare Reform Act 2009 \(c. 24\)](#), s. 61(3), [Sch. 7 Pt. 3](#); [S.I. 2010/293](#), art. 2(5)(a)

Commencement Information

- I38** Sch. 3 para. 23(1)-(5) (8) in force at 18.3.2008 for specified purposes by [S.I. 2008/787](#), [art. 2\(1\)](#)
- I39** Sch. 3 para. 23(1)-(5) (8) in force at 27.10.2008 in so far as not already in force by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)
- I40** Sch. 3 para. 23(6) (7) in force at 27.10.2008 by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)

Income Tax (Earnings and Pensions) Act 2003 (c. 1)

- 24 (1) The Income Tax (Earnings and Pensions) Act 2003 is amended as follows.
- (2) In section 658(4) (amount charged to tax to be calculated in accordance with section 661), after “carer's allowance,” insert “ contributory employment and support allowance, ”.
- (3) In the table of taxable benefits in section 660 (“Table A”), after the entry relating to “Carer's allowance” insert—

“Contributory employment and support allowance	WRA 2007	Section 1(2)(a)
	Any provision made for Northern Ireland which corresponds to section 1(2)(a) of WRA 2007”	

- (4) In section 661(1) (social security income taxable on an accruals basis), after “carer's allowance,” insert— “ contributory employment and support allowance, ”.
- (5) In the table of benefits wholly exempt from tax in section 677 (“Table B”), after the entry relating to “Housing benefit” insert—

Status: This version of this schedule contains provisions that are prospective.

Changes to legislation: Welfare Reform Act 2007, SCHEDULE 3 is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

“Income-related employment and support allowance WRA 2007 Section 1(2)(b)

Any provision made for Northern Ireland which corresponds to section 1(2)(b) of WRA 2007”

(6) In Part 1 of Schedule 1 (abbreviations of Acts), at the end insert—

“WRA 2007 The Welfare Reform Act 2007”

.....
Commencement Information

I41 Sch. 3 para. 24 in force at 18.3.2008 for specified purposes by [S.I. 2008/787](#), [art. 2\(1\)](#)

I42 Sch. 3 para. 24 in force at 27.10.2008 in so far as not already in force by [S.I. 2008/787](#), [art. 2\(4\)\(f\)](#)

Status:

This version of this schedule contains provisions that are prospective.

Changes to legislation:

Welfare Reform Act 2007, SCHEDULE 3 is up to date with all changes known to be in force on or before 20 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Sch. 3 para. 7(2)-(5) repealed by 2008 c. 6 Sch. 8
- Sch. 3 para. 9(7) repealed by 2009 c. 24 Sch. 7 Pt. 2
- Sch. 3 para. 9(8) repealed by 2009 c. 24 Sch. 7 Pt. 2
- Sch. 3 para. 9(9) repealed by 2009 c. 24 Sch. 7 Pt. 1
- Sch. 3 para. 9(10) repealed by 2009 c. 24 Sch. 7 Pt. 1
- Sch. 3 para. 12(2) repealed by 2009 c. 24 Sch. 7 Pt. 3 (This amendment not applied to legislation.gov.uk. The entry for this repeal in Sch. 7 Pt. 3 was repealed (8.5.2012) without ever being in force by 2012 c. 5, s. 150(3), Sch. 14 Pt. 2)
- Sch. 3 para. 1 repealed by 2012 c. 5 Sch. 14 Pt. 1
- Sch. 3 para. 2 repealed by 2012 c. 5 Sch. 14 Pt. 1
- Sch. 3 para. 4 repealed by 2012 c. 5 Sch. 14 Pt. 1
- Sch. 3 para. 9(9)(10) repealed by 2012 c. 5 Sch. 14 Pt. 1
- Sch. 3 para. 10(3) repealed by 2012 c. 5 Sch. 14 Pt. 1
- Sch. 3 para. 10(8)(b) repealed by 2012 c. 5 Sch. 14 Pt. 1
- Sch. 3 para. 10(32)(b)(c) repealed by 2012 c. 5 Sch. 14 Pt. 1
- Sch. 3 para. 12(3)(4) repealed by 2012 c. 5 Sch. 14 Pt. 1

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 1(3)(za) inserted by 2012 c. 5 s. 62(2)
- s. 1(3B) inserted by 2012 c. 5 s. 62(3)
- s. 1C inserted by 2012 c. 5 s. 54(3)
- s. 1C repealed by 2012 c. 5 Sch. 14 Pt. 5 (This amendment not applied to legislation.gov.uk. The entry for this repeal in Sch. 14 Pt. 6 was repealed (8.5.2012) without ever being in force by 2012 c. 5, s. 150(3), Sch. 14 Pt. 2)
- s. 2(6) inserted by 2012 c. 5 Sch. 5 para. 6(3)
- s. 13(6A) inserted by 2009 c. 24 s. 3(4)(b)
- s. 14(5) amendment to earlier affecting provision 2009 c. 24, s. 31(2) by 2012 c. 5 s. 54(7)
- s. 14(5) inserted by 2009 c. 24 s. 31(2)
- s. 16(1)(za) inserted by 2012 c. 5 s. 54(5)
- s. 20(7A)(7B) inserted by 2023 c. 20 Sch. para. 55(2)
- Sch. 1 para. 6(1)(da) inserted by 2009 c. 24 s. 5(2)(a)
- Sch. 1 para. 6(2A) inserted by 2009 c. 24 s. 5(2)(b)
- Sch. 2 para. 10A inserted by 2009 c. 24 s. 30(2)
- Sch. 2 para. 4B and cross-heading inserted by 2012 c. 5 s. 62(4)
- Sch. 2 para. 10B and cross-heading inserted by 2012 c. 5 s. 57(8)
- Sch. 2 para. 10ZA inserted by 2012 c. 5 s. 57(7)(b)
- Sch. 2 para. 10A heading word substituted by 2012 c. 5 s. 57(7)(a)
- Sch. 2 para. 10A(1) words inserted by 2009 c. 24 Sch. 3 para. 8(5)(a) (This amendment not applied to legislation.gov.uk. The entry for this repeal in Sch. 14 Pt. 6 was repealed (8.5.2012) without ever being in force by 2012 c. 5, s. 150(3), Sch. 14 Pt. 2)

- Sch. 2 para. 10A(1) words repealed by [2012 c. 5 Sch. 14 Pt. 6](#) (This amendment not applied to legislation.gov.uk. The entry for this repeal in Sch. 14 Pt. 6 was repealed (8.5.2012) without ever being in force by 2012 c. 5, s. 150(3), Sch. 14 Pt. 2)
- Sch. 2 para. 10A(1) words substituted by [2012 c. 5 s. 57\(7\)\(c\)\(i\)](#)
- Sch. 2 para. 10A(1) words substituted by [2012 c. 5 s. 57\(7\)\(c\)\(ii\)](#)