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STATUTORY INSTRUMENTS

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**2007 No. 1749**

**SOCIAL SECURITY**

**The Social Security (Miscellaneous  
Amendments) (No. 3) Regulations 2007**

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| <i>Made</i>                   | - - - - | <i>19th June 2007</i> |
| <i>Laid before Parliament</i> |         | <i>25th June 2007</i> |
| <i>Coming into force</i>      | - -     | <i>16th July 2007</i> |

The Secretary of State for Work and Pensions makes the following Regulations in exercise of the powers conferred by sections 22(5), 122(1), 123(1)(a), (d) and (e), 136(3) and (5)(a) and (b), 136A(3), 137(1) and 175(1) and (3) to (5) of the Social Security Contributions and Benefits Act 1992(1), sections 5(1)(h), 6(1)(h) and 189(1), (4) and (5) of the Social Security Administration Act 1992(2) and sections 12(1) and (4)(a), 35(1) and 36(2) and (4) of the Jobseekers Act 1995(3).

The Social Security Advisory Committee has agreed that proposals in respect of these Regulations should not be referred to it(4).

In respect of the provisions in these Regulations relating to housing benefit and council tax benefit, the Secretary of State has consulted the organisations appearing to him to be representative of the authorities concerned(5).

**Citation and commencement**

**1.** These Regulations may be cited as the Social Security (Miscellaneous Amendments) (No. 3) Regulations 2007 and shall come into force on 16th July 2007.

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- (1) 1992 c.4. Section 22(5) was amended by paragraph 22 of Schedule 2 to the Jobseekers Act 1995 (c.18). Section 122(1) is cited because of the meaning it gives to the word “prescribe”. Section 123(1)(e) was inserted by paragraph 1(1) of Schedule 9 to the Local Government Finance Act 1992 (c.14), section 136A was inserted by paragraph 3 of Schedule 2 to the State Pension Credit Act 2002 (c.16), section 175(1) and (4) was amended by paragraph 29 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2) and section 175(5) was amended by paragraph 36 of Schedule 1 to the Social Security (Incapacity for Work) Act 1994 (c.18). Section 137(1) is cited because of the meaning it gives to the word “prescribed”.
- (2) 1992 c.5. Section 189(1), (4) and (5) was amended by paragraph 109 of Schedule 7 to the Social Security Act 1998 (c. 14), section 189(1) was amended by paragraph 57 of Schedule 3 of the Social Security (Transfer of Functions, etc.) Act 1999 and Schedule 6 of the Tax Credits Act 2002 (c. 21).
- (3) 1995 c.18. Section 35(1) is cited because of the meaning it gives to the words “prescribed” and “regulations” (both of those meanings were amended by paragraph 62 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999). Section 36(4) was amended by paragraph 63 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999.
- (4) See section 173(1)(b) of the Social Security Administration Act 1992.
- (5) See section 176(1) of the Social Security Administration Act 1992.

## Amendment of the Income Support (General) Regulations 1987

- 2.—(1) The Income Support (General) Regulations 1987(6) are amended as follows.
- (2) In regulation 2(1) (interpretation)—
- (a) in the definition of “pension fund holder”(7)—
- (i) for “retirement annuity contract” substitute “an occupational pension scheme”;
- (ii) omit “or contract”;
- (b) for the definition of “personal pension scheme”(8), substitute—
- “ “personal pension scheme” means—
- (a) a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993(9);
- (b) an annuity contract or trust scheme approved under section 620 or 621 of the Income and Corporation Taxes Act 1988(10) or a substituted contract within the meaning of section 622(3) of that Act which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 to the Finance Act 2004;
- (c) a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988 which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of Schedule 36 to the Finance Act 2004;”;
- (c) omit the definition of “retirement annuity contract”(11);
- (d) in the definition of “war widower’s pension”(12), for “section 315(2)(e) of the Income and Corporation Taxes Act 1988” substitute “section 641(1)(e) or (f) of the Income Tax (Earnings and Pensions) Act 2003(13)”.
- (3) In regulation 38 (calculation of net profit of self-employed earners)(14), in paragraphs (1)(b) (ii), (3)(c) and (9)(b) omit “a retirement annuity contract or”.
- (4) In regulation 39(1) (deduction of tax and contributions for self-employed earners)(15)—
- (a) for “personal relief” in each place substitute “personal allowance”;
- (b) for “sections 8(1) and (2) and 14(1)(a) and (2) of the Income and Corporation Taxes Act 1970” substitute “section 257(1) of the Income and Corporation Taxes Act 1988”.
- (5) In regulation 39D (deduction in respect of tax for participants in the self-employment route)(16)—
- (a) for paragraph (1)(b) substitute—
- “(b) the personal allowance applicable to the person receiving assistance under the self-employment route by virtue of section 257(1) of the Income and Corporation Taxes Act 1988 (personal allowance) is allowable against that income;”;
- (b) in paragraph (2), for “personal relief” substitute “personal allowance”.

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(6) S.I. 1987/1967.

(7) This definition was inserted by S.I.1995/2303.

(8) This definition was inserted by S.I. 1993/2119 and was amended by S.I. 1995/2303.

(9) 1993 c.48.

(10) 1988 c.1. Sections 620 to 622 were repealed by the Finance Act 2004 (c.12).

(11) This definition was inserted by S.I. 1995/2303.

(12) This definition was inserted by S.I. 2002/841 and was amended by S.I. 2005/2877.

(13) 2003 c.1.

(14) Relevant amending instruments are S.I.s 1993/2119 and 1994/2139.

(15) Relevant amending instruments are S.I.s 1992/2155 and 1994/2139.

(16) Regulation 39D was inserted by S.I. 1998/1174 and amended by S.I. 2000/2910.

- (6) In regulation 42 (notional income)(17)—
- (a) in paragraph (2)(g), omit “, retirement annuity contract”;
  - (b) in paragraph (2ZA)(a), omit “, a retirement annuity contract”;
  - (c) for paragraph (2A), substitute—
    - “(2A) This paragraph applies where a person aged not less than 60—
    - (a) is entitled to money purchase benefits under an occupational pension scheme or a personal pension scheme;
    - (b) fails to purchase an annuity with the funds available in that scheme; and
    - (c) either—
      - (i) defers in whole or in part the payment of any income which would have been payable to him by his pension fund holder, or
      - (ii) fails to take any necessary action to secure that the whole of any income which would be payable to him by his pension fund holder upon his applying for it, is so paid, or
      - (iii) income withdrawal is not available to him under that scheme.
  - (2AA) Where paragraph (2A) applies, the amount of any income foregone shall be treated as possessed by that person, but only from the date on which it could be expected to be acquired were an application for it to be made.”;
  - (d) in paragraph (2B), for “to which either head (2A)(a)(i) or (ii)” substitute “where paragraph (2A)(c)(i) or (ii)”;
  - (e) in paragraph (2C)—
    - (i) for “to which either head (2A)(a)(iii) or sub-paragraph (2A)(b)” substitute “where paragraph (2A)(c)(iii)”;
    - (ii) omit “or retirement annuity contract”;
  - (f) in paragraph (8)(a)—
    - (i) for “personal relief” in each place substitute “personal allowance”;
    - (ii) for “sections 8(1) and (2) and 14(1)(a) and (2) of the Income and Corporation Taxes Act 1970” substitute “section 257(1) of the Income and Corporation Taxes Act 1988”.
- (7) In regulation 51(2)(d) (notional capital)(18), omit “or retirement annuity contract”.
- (8) In paragraph 23A of Schedule 10 (capital to be disregarded)(19), omit “or retirement annuity contract”.

### **Amendment of the Jobseeker’s Allowance Regulations 1996**

- 3.—(1) The Jobseeker’s Allowance Regulations 1996(20) are amended as follows.
- (2) In regulation 1(3) (interpretation)(21), in the definition of “war widower’s pension” insert at the end “or a pension or allowance for a widower or surviving civil partner granted under any scheme mentioned in section 641(1)(e) or (f) of the Income Tax (Earnings and Pensions) Act 2003(22)”.

(17) Relevant amending instruments are S.I.s 1992/2155, 1994/2139, 1995/2303, 2002/3019, 2005/2465 and 2006/588.

(18) Relevant amending instrument is S.I. 1995/2303.

(19) Paragraph 23A was inserted by S.I. 1995/2303.

(20) S.I. 1996/207.

(21) This definition was inserted by S.I. 2002/841 and amended by S.I. 2005/2877.

(22) 2003 c.1.

(3) In regulation 102(1) (deduction of tax and contributions for self-employed earners), regulation 102D (deduction in respect of tax for participants in the self-employment route)(**23**) and regulation 105(15) (notional income)—

- (a) for “personal relief” or “personal reliefs” in each place substitute “personal allowance”;
- (b) for “sections 257(1), 257A(1) and 259” in each place substitute “section 257(1)”.

(4) In regulation 105 (notional income)(**24**)—

- (a) for paragraph (3), substitute—

“(3) This paragraph applies where a person aged not less than 60—

- (a) is entitled to money purchase benefits under an occupational pension scheme or a personal pension scheme;
- (b) fails to purchase an annuity with the funds available in that scheme; and
- (c) either—
  - (i) defers in whole or in part the payment of any income which would have been payable to him by his pension fund holder, or
  - (ii) fails to take any necessary action to secure that the whole of any income which would be payable to him by his pension fund holder upon his applying for it, is so paid, or
  - (iii) income withdrawal is not available to him under that scheme.

(3A) Where paragraph (3) applies, the amount of any income foregone shall be treated as possessed by that person, but only from the date on which it could be expected to be acquired were an application for it to be made.”;

- (b) in paragraph (4) for “to which either head (i) or (ii) of paragraph (3)(a)” substitute “where paragraph (3)(c)(i) or (ii)”;
- (c) in paragraph (5), for “to which either head (iii) of paragraph (3)(a), or paragraph (3)(b)” substitute “where paragraph (3)(c)(iii)”;
- (d) in paragraph (16) in the definition of “pension fund holder”, after “personal pension scheme” insert “or an occupational pension scheme”.

### **Amendment of the Housing Benefit Regulations 2006**

**4.—**(1) The Housing Benefit Regulations 2006(**25**) are amended as follows.

(2) In regulation 2(1) (interpretation)—

- (a) in the definition of “pension fund holder”—
  - (i) for “retirement annuity contract” substitute “an occupational pension scheme”, and
  - (ii) omit “or contract”;
- (b) for the definition of “personal pension scheme”, substitute—
 

““personal pension scheme” means—

  - (a) a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993;
  - (b) an annuity contract or trust scheme approved under section 620 or 621 of the Income and Corporation Taxes Act 1988 or a substituted contract within the meaning of section 622(3) of that Act which is treated as having become a

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(23) Regulation 102D was inserted by [S.I. 1998/1174](#) and amended by [S.I. 2000/2910](#).

(24) Relevant amending instrument is [S.I. 2005/2465](#).

(25) [S.I. 2006/213](#).

- registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 to the Finance Act 2004;
- (c) a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988 which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of Schedule 36 to the Finance Act 2004;”;
- (c) omit the definition of “retirement annuity contract”.
- (3) In regulation 38(12) (calculation of net profit of self-employed earners), omit “a retirement annuity contract or”.
- (4) In regulation 42 (notional income)(**26**)—
- (a) in paragraph (2)(c), omit “, retirement annuity contract”;
- (b) for paragraph (3) substitute—
- “(3) This paragraph applies where a person aged not less than 60—
- (a) is a member of, or a person deriving entitlement to a pension under, a personal pension scheme;
- (b) fails to purchase an annuity with the funds available in that scheme; and
- (c) either—
- (i) defers in whole or in part the payment of any income which would have been payable to him by his pension fund holder, or
- (ii) fails to take any necessary action to secure that the whole of any income which would be payable to him by his pension fund holder upon his applying for it, is so paid, or
- (iii) income withdrawal is not available to him under that scheme.
- (3A) Where paragraph (3) applies, the amount of any income foregone shall be treated as possessed by that person, but only from the date on which it could be expected to be acquired were an application for it to be made.”;
- (c) in paragraph (4) for “to which either head (3)(a)(i) or (ii)” substitute “where paragraph (3)(c)(i) or (ii)”;
- (d) in paragraph (5)—
- (i) for “to which either paragraph (3)(a)(iii) or paragraph (3)(b)” substitute “where paragraph (3)(c)(iii)”;
- (ii) omit “or retirement annuity contract”.
- (5) In regulation 49(2)(d) (notional capital)(**27**), omit “, retirement annuity contract”.
- (6) In regulation 86 (evidence and information)—
- (a) in paragraph (5), omit “or is a party to, or a person deriving entitlement to a pension under, a retirement annuity contract,”;
- (b) in paragraphs (5)(b) and (6), omit “ or retirement annuity contract”;
- (c) in paragraph (7)(b)(ii), omit “or a retirement annuity contract,”.
- (7) In paragraph 32 of Schedule 6 (capital to be disregarded), omit “or retirement annuity contract”.

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(26) Relevant amending instruments are S.I.s [2006/217](#) and [2006/588](#).

(27) Relevant amending instruments are S.I.s [2006/217](#) and [2006/588](#).

## **Amendment of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006**

5.—(1) The Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006(28) are amended as follows.

(2) In regulation 2(1) (interpretation)—

(a) in the definition of “pension fund holder”—

- (i) for “retirement annuity contract” substitute “an occupational pension scheme”;
- (ii) omit “or contract”;

(b) for the definition of “personal pension scheme”, substitute—

““personal pension scheme” means—

- (a) a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993;
- (b) an annuity contract or trust scheme approved under section 620 or 621 of the Income and Corporation Taxes Act 1988 or a substituted contract within the meaning of section 622(3) of that Act which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 to the Finance Act 2004;
- (c) a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988 which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of Schedule 36 to the Finance Act 2004.”;

(c) omit the definition of “retirement annuity contract”.

(3) In regulation 39(11) (calculation of net profit of self-employed earners), omit “a retirement annuity contract or”.

(4) In regulation 41 (notional income)—

(a) for paragraph (4) substitute—

“(4) This paragraph applies where a person aged not less than 60—

- (a) is entitled to money purchase benefits under an occupational pension scheme or a personal pension scheme;
- (b) fails to purchase an annuity with the funds available in that scheme; and
- (c) either—
  - (i) defers in whole or in part the payment of any income which would have been payable to him by his pension fund holder, or
  - (ii) fails to take any necessary action to secure that the whole of any income which would be payable to him by his pension fund holder upon his applying for it, is so paid, or
  - (iii) income withdrawal is not available to him under that scheme.

(4A) Where paragraph (4) applies, the amount of any income foregone shall be treated as possessed by that person, but only from the date on which it could be expected to be acquired were an application for it to be made.”;

(b) in paragraph (5), for “to which either head (i) or (ii) of paragraph (4)(a)” substitute “where paragraph (4)(c)(i) or (ii)”;

(c) in paragraph (6)—

- (i) for “to which either head (iii) of paragraph (4)(a) or paragraph (4)(b)” substitute “where paragraph (4)(c)(iii)”;
  - (ii) omit “or retirement annuity contract”.
- (5) In regulation 67 (evidence and information)—
- (a) in paragraph (5), omit “or is a party to, or a person deriving entitlement to a pension under, a retirement annuity contract.”;
  - (b) in paragraphs (5)(b) and (6), omit “ or retirement annuity contract”;
  - (c) in paragraph (7)(b)(ii), omit “or a retirement annuity contract.”.
- (6) In Schedule 6 (capital to be disregarded), omit paragraph 25.

### **Amendment of the Council Tax Benefit Regulations 2006**

- 6.—**(1) The Council Tax Benefit Regulations 2006<sup>(29)</sup> are amended as follows.
- (2) In regulation 2(1) (interpretation)—
- (a) in the definition of “pension fund holder”—
    - (i) for “retirement annuity contract” substitute “an occupational pension scheme”;
    - (ii) omit “or contract”;
  - (b) for the definition of “personal pension scheme”, substitute—
    - ““personal pension scheme” means—
    - (a) a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993;
    - (b) an annuity contract or trust scheme approved under section 620 or 621 of the Income and Corporation Taxes Act 1988 or a substituted contract within the meaning of section 622(3) of that Act which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 to the Finance Act 2004;
    - (c) a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988 which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of Schedule 36 to the Finance Act 2004.”;
  - (c) omit the definition of “retirement annuity contract”.
- (3) In regulation 28(12) (calculation of net profit of self-employed earners), omit “a retirement annuity contract or”.
- (4) In regulation 32 (notional income)<sup>(30)</sup>—
- (a) in paragraph (2)(c), omit “, retirement annuity contract”;
  - (b) for paragraph (3) substitute—
    - “(3) This paragraph applies where a person aged not less than 60—
    - (a) is a member of, or a person deriving entitlement to a pension under, a personal pension scheme;
    - (b) fails to purchase an annuity with the funds available in that scheme; and
    - (c) either—

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<sup>(29)</sup> S.I. 2006/215

<sup>(30)</sup> Relevant amending instruments are S.I.s 2006/217 and 2006/588.

- (i) defers in whole or in part the payment of any income which would have been payable to him by his pension fund holder, or
  - (ii) fails to take any necessary action to secure that the whole of any income which would be payable to him by his pension fund holder upon his applying for it, is so paid, or
  - (iii) income withdrawal is not available to him under that scheme.
- (3A) Where paragraph (3) applies, the amount of any income foregone shall be treated as possessed by that person, but only from the date on which it could be expected to be acquired were an application for it to be made.”;
- (c) in paragraph (4) for “to which either head (3)(a)(i) or (ii)” substitute “where paragraph (3)(c)(i) or (ii)”;
  - (d) in paragraph (5)—
    - (i) for “to which either head (3)(a)(iii) or sub-paragraph (3)(b)” substitute “where paragraph (3)(c)(iii)”;
    - (ii) omit “or retirement annuity contract”.
- (5) In regulation 39(2)(d) (notional capital)(31), omit “, retirement annuity contract”.
- (6) In regulation 72 (evidence and information)—
- (a) in paragraph (5), omit “or is a party to, or a person deriving entitlement to a pension under, a retirement annuity contract,”;
  - (b) in paragraphs (5)(b) and (6), omit “ or retirement annuity contract”;
  - (c) in paragraph (7)(b)(ii), omit “or a retirement annuity contract,”.
- (7) In paragraph 32 of Schedule 5 (capital to be disregarded), omit “or retirement annuity contract”.

**Amendment of the Council Tax Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006**

- 7.—(1) The Council Tax Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006(32) is amended as follows.
- (2) In regulation 2(1) (interpretation)—
- (a) in the definition of “pension fund holder”—
    - (i) for “retirement annuity contract” substitute “an occupational pension scheme”;
    - (ii) omit “or contract”;
  - (b) for the definition of “personal pension scheme”, substitute—
 

““personal pension scheme” means—

    - (a) a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993;
    - (b) an annuity contract or trust scheme approved under section 620 or 621 of the Income and Corporation Taxes Act 1988 or a substituted contract within the meaning of section 622(3) of that Act which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 to the Finance Act 2004;

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(31) Relevant amending instruments are S.I.s [2006/217](#) and [2006/588](#).

(32) [S.I. 2006/216](#).



- (c) a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988 which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of Schedule 36 to the Finance Act 2004;”;
- (c) omit the definition of “retirement annuity contract”.
- (3) In regulation 29(11) (calculation of net profit of self-employed earners), omit “a retirement annuity contract or”.
- (4) In regulation 31 (notional income)—
  - (a) for paragraph (4) substitute—
    - “(4) This paragraph applies where a person aged not less than 60—
      - (a) is entitled to money purchase benefits under an occupational pension scheme or a personal pension scheme;
      - (b) fails to purchase an annuity with the funds available in that scheme; and
      - (c) either—
        - (i) defers in whole or in part the payment of any income which would have been payable to him by his pension fund holder, or
        - (ii) fails to take any necessary action to secure that the whole of any income which would be payable to him by his pension fund holder upon his applying for it, is so paid, or
        - (iii) income withdrawal is not available to him under that scheme.
  - (4A) Where paragraph (4) applies, the amount of any income foregone shall be treated as possessed by that person, but only from the date on which it could be expected to be acquired were an application for it to be made.”;
  - (b) in paragraph (5), for “to which either head (i) or (ii) of paragraph (4)(a)” substitute “where paragraph (4)(c)(i) or (ii)”;
  - (c) in paragraph (6)—
    - (i) for “to which either head (iii) of paragraph (4)(a) or paragraph (4)(b)” substitute “either paragraph (4)(c)(iii)”;
    - (ii) omit “or retirement annuity contract”.
- (5) In regulation 57 (evidence and information)—
  - (a) in paragraph (5), omit “or is a party to, or a person deriving entitlement to a pension under, a retirement annuity contract,”;
  - (b) in paragraphs (5)(b) and (6), omit “ or retirement annuity contract”;
  - (c) in paragraph (7)(b)(ii), omit “or a retirement annuity contract,”.
- (6) In Schedule 4 (capital disregards), omit paragraph 25.

### **Amendment of the Social Security (Credits) Regulations 1975**

- 8.—(1) The Social Security (Credits) Regulations 1975(33) are amended as follows.
- (2) In regulation 2 (definitions) in paragraph (a) of the definition of “reckonable year”(34), after “widowed mother’s allowance,” insert “widowed parent’s allowance, bereavement benefits,”.

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(33) S.I. 1975/556.

(34) The definition of “reckonable year” was amended by S.I. 1996/2367.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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(3) In regulation 8B(2)(a)(i)(**35**) (which specifies weeks in respect of which a person is entitled to be credited with earnings in respect of incapacity for work), omit the words from “or would” to the end.

Signed by authority of the Secretary of State for Work and Pensions.

19th June 2007

*James Plaskitt*  
Parliamentary Under-Secretary of State,  
Department for Work and Pensions

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend—

- the Income Support (General) Regulations 1987 (S.I. 1987/1967),
- the Jobseeker’s Allowance Regulations 1996 (S.I. 1996/207),
- the Housing Benefit Regulations 2006 (S.I. 2006/213),
- the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (S.I. 2006/214),
- the Council Tax Benefit Regulations 2006 (S.I. 2006/215), and
- the Council Tax Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (S.I. 2006/216),

in consequence of changes to the tax system in relation to pensions schemes made by Part 4 of the Finance Act 2004.

These Regulations also amend—

- the Income Support (General) Regulations 1987 and the Jobseeker’s Allowance Regulations 1995 so as to replace obsolete references (concerning personal reliefs and war widowers’ pensions) under repealed provisions of the Income and Corporation Taxes Acts 1970 and 1988; and
- the Social Security (Credits) Regulations 1975 (S.I. 1975/556) by inserting references to “widowed parent’s allowance” and “bereavement benefits” in the definition of “reckonable year” in regulation 2 and by omitting superfluous words in regulation 8B(2).

A full Regulatory Impact Assessment has not been produced for this instrument because it has no impact on the costs of business, charities or voluntary bodies.