



Jersey

INCOME SUPPORT (GENERAL PROVISIONS) (JERSEY) ORDER 2008

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INCOME SUPPORT (GENERAL PROVISIONS) (JERSEY) ORDER 2008

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THE MINISTER FOR SOCIAL SECURITY, in pursuance of Articles 2, 4, 5, 7, 8, 9 and 18 of the [Income Support \(Jersey\) Law 2007](#), orders as follows¹ –

Commencement [[see endnotes](#)]

PART 1

INTRODUCTORY PROVISIONS

1 Interpretation

(1) In this Order, unless the context otherwise requires –

“1974 Order” means the [Social Security \(Determination of Claims and Questions\) \(Jersey\) Order 1974](#);

“appellant” means the person who applies for a review under Article 14(1);

“approved care home” has the same meaning as in the [Long-Term Care \(Jersey\) Law 2012](#);

“approved registered person” shall be construed in accordance with Article 5B;

“impairment component” has the meaning given in Regulation 1 of the Regulations;

“Law” means the [Income Support \(Jersey\) Law 2007](#);

“long-term care” means an appropriate level of standard care within the meaning of the [Long-Term Care \(Benefits\) \(Jersey\) Order 2014](#);

“medical grounds” means grounds connected with a physical, sensory or mental impairment of a person;

“medical practitioner” means a doctor and any person who is a fully registered person within the meaning of section 55 of the Medical Act 1983 of the United Kingdom;

“parental responsibility” has the same meaning as in the [Children \(Jersey\) Law 2002](#);

“pensionable age” has the same meaning as in the [Social Security \(Jersey\) Law 1974](#);

“Registrar” means a person appointed under Article 4 of the 1974 Order;

“Regulations” means the [Income Support \(Jersey\) Regulations 2007](#);

“Royal Court” means the Inferior Number of the Royal Court.²

- (2) In this Order, a reference to a first determining officer or second determining officer shall be construed in accordance with Article 12(2).³

PART 2

RESIDENCE AND MEMBERSHIP OF HOUSEHOLD

2 Period of ordinary residence in Jersey

- (1) The period of ordinary residence in Jersey for the purposes of Article 2(1)(b) of the Law is 5 years.
- (2) Unless any of the circumstances described in any of sub-paragraphs (a) to (d) of paragraph (3) applies, the period of 5 years mentioned in paragraph (1) must be continuous and immediately precede the application for income support.⁴
- (3) Those circumstances are that –
- (a) the person has been ordinarily resident in Jersey at any time for a continuous period of at least 10 years;
 - (b) the person was born in Jersey and has been ordinarily resident in Jersey for a period or periods totalling 10 years or more;
 - (c) the person –
 - (i) has been ordinarily resident in Jersey for a period or periods totalling 10 years or more commencing prior to the person’s 20th birthday, and
 - (ii) the person is a child of a person who falls within Regulation 2(1)(a), (b), (c), (d) or (f) of the [Control of Housing and Work \(Residential and Employment Status\) \(Jersey\) Regulations 2013](#); or
 - (d) paragraph (4) applies and neither sub-paragraph (b) nor sub-paragraph (c) applies.⁵
- (4) This paragraph applies where a person –
- (a) had been ordinarily resident in Jersey at any time for a continuous period of at least 5 years but less than 10 years; and
 - (b) since that period has not been, for a period or periods totalling 5 or more years, a person who is not ordinarily resident in Jersey.
- (5) Where paragraph (4) applies, the period of ordinary residence in Jersey that must immediately precede the application for income support is –
- (a) the total of the period or periods during which the person has not been ordinarily resident in Jersey since the continuous period of at least 5 years;

- (b) less any period or periods of ordinary residence in Jersey since the continuous period of at least 5 years.

3 Persons treated as ordinarily resident in Jersey⁶

Subject to Article 4, a person currently resident outside Jersey is nevertheless treated as being ordinarily resident in Jersey for the purposes of Article 2 of the Law if the person has his or her principal residence in Jersey.

4 Persons not treated as ordinarily resident in Jersey

- (1) A person detained by virtue of a sentence of imprisonment, youth detention or similar punishment (whether in Jersey or elsewhere) is not treated as ordinarily resident in Jersey for the purposes of Article 2 of the Law for the period during which the person is so detained.⁷
- (2) However, the period during which a person was ordinarily resident in Jersey immediately prior to such detention is treated as if it immediately preceded the person's release from that detention.
- (3) A person resident in Jersey for the purposes of his or her employment with an employer outside Jersey and covered by a reciprocal agreement is not treated as ordinarily resident in Jersey for the purposes of Article 2 of the Law for the period during which he or she is so employed.⁸
- (4) In this Article "reciprocal agreement" means an agreement between any country or territory and Jersey whereby a person continues to be liable for contributions in respect of social security in that country or territory despite his or her working in Jersey.

5 Persons treated as being members of the same household

- (1) For the purposes of Article 2 of the Law, a person is to be treated as being a member of the same household as another person if –
 - (a) the 2 persons are partners;
 - (b) the 2 persons live as part of a family unit and the circumstances set out in paragraph (2) or (2A) apply; or
 - (c) one of the 2 persons is a child and the other person has the main responsibility for the physical care of that child as part of a family unit.⁹
- (1A) A person who, before receiving long-term care in an approved care home, was treated under paragraph (1) as being a member of the same household as another person, is to continue to be treated as a member of that household while in receipt of such care.¹⁰
- (2) The circumstances mentioned in paragraph (1)(b) are that one of the persons –
 - (a) is under 25 years;
 - (b) is excepted from the requirement to be engaged in full time remunerative work by virtue of –
 - (i) Article 3(1)(e) (approved education or training) of the Law; or

- (ii) if paragraph (2A)(d) does not apply, Article 3(1)(g) (seeking full time work) of the Law; and
 - (c) does not meet the criteria for –
 - (i) the rate payable in respect of the personal care element of the impairment component under paragraph 6(3)(b), 6(3)(c) or 6(4) of Schedule 1 to the Regulations; or
 - (ii) the weekly rate set for the lowest level of standard care for which provision is made under Article 8 of the [Long-Term Care \(Benefits\) \(Jersey\) Order 2014](#).¹¹
- (2A) The circumstances mentioned in paragraph (1)(b) are that one of the persons –
- (a) is under 25 years;
 - (b) is in remunerative work;
 - (c) does not meet the criteria for –
 - (i) the rate payable in respect of the personal care element of the impairment component under paragraph 6(3)(b), 6(3)(c) or 6(4) of Schedule 1 to the Regulations; or
 - (ii) the weekly rate set for the lowest level of standard care for which provision is made under Article 8 of the [Long-Term Care \(Benefits\) \(Jersey\) Order 2014](#); and
 - (d) the amount of income support payable to the family unit is greater if the person is treated as being a member of the same household than if the person is treated as being a member of a different household.¹²
- (3) In the case of a person having the main responsibility for a child, where –
- (a) the physical care of the child is undertaken in more than one family unit; and
 - (b) within each unit there is a person eligible for income support by reason of the exemption in Article 3(1)(b) or (c) of the Law,
- the child is to be treated as a member of the same household as that of whichever of those persons would result in the highest total amount of award being payable.¹³
- (4) In paragraph (1), “partners” means a relationship, including marriage or civil partnership, in which it reasonably appears that 2 persons are leading their lives as an economic or domestic unit.¹⁴
- (5) In determining whether 2 persons are partners, all relevant circumstances of the relationship between those persons must be taken into account, including –
- (a) whether the persons are married to, or in a civil partnership with, each other;
 - (b) whether it reasonably appears that the persons are emotionally committed to each other;
 - (c) the degree of exclusivity of the relationship;
 - (d) the degree to which the persons share household activities and living arrangements;
 - (e) the degree of financial interdependence and any arrangements for mutual financial support;
 - (f) the care and support of children;

- (g) the ownership, or joint use, of property for the purposes of the relationship;
- (h) the degree to which the persons hold themselves out to others as an economic or domestic unit.¹⁵

PART 2A¹⁶

ASSESSMENTS OF IMPAIRMENT AND APPROVAL OF CARE PACKAGES

5A Assessment of impairment and approval of care packages¹⁷

- (1) Where the Minister requires an assessment to be made for the purpose of ascertaining the nature and degree of a person's physical, sensory or mental impairment, or approval to be given of a care package in respect of a person's physical, sensory or mental impairment, or both, under Article 5(3A) of the Law, the assessment shall be made or approval shall be given by an approved registered person.
- (2) A determining officer shall notify the person referred to in paragraph (1) in writing –
 - (a) of the outcome of an assessment and decision regarding approval under paragraph (1), and the reasons for the assessment or decision;
 - (b) of, where applicable, the arrangements, or change in arrangements, comprised in the care package that has been approved as being suitable for the person;
 - (c) of the person's right to a reassessment of the assessment or decision regarding approval and the time within which an application for reassessment must be made under paragraph (3); and
 - (d) that if an application for a reassessment of the assessment or decision regarding approval is not made within the time referred to in subparagraph (c), there is no further right of appeal.
- (3) If a person referred to in paragraph (1) is dissatisfied with an assessment or decision regarding approval under paragraph (1), the person may, no later than 21 days after receipt of the notification of the outcome of the assessment or decision regarding approval, make an application to a determining officer for a reassessment of the assessment or decision regarding approval.
- (4) An application under paragraph (3) must set out the reasons for applying for a reassessment of the assessment or decision regarding approval.
- (5) A reassessment of an assessment or decision regarding approval following an application under paragraph (3) shall be made by an approved registered person other than the approved registered person who made the assessment or decision regarding approval.
- (6) A determining officer shall notify, in writing, the person who made the application under paragraph (3) of –
 - (a) the reassessment of the assessment or decision regarding approval and the reasons for the reassessment; and

- (b) the person's right to a review on medical grounds by the Medical Appeal Tribunal under paragraph (7).
- (7) A person aggrieved by a reassessment under this Article shall have the right to a review on medical grounds by the Medical Appeal Tribunal constituted under Article 15 of that reassessment under Part 7.

5B Approved registered person¹⁸

- (1) The following persons may apply to the Minister for approval as an approved registered person –
 - (a) a nurse;
 - (b) a social worker;
 - (c) an occupational therapist;
 - (d) a medical practitioner.
- (2) An application under paragraph (1) must –
 - (a) be made to the Minister on a form approved by the Minister, or in such other manner as the Minister may accept as sufficient in the circumstances of the case; and
 - (b) be accompanied by the information and documents the Minister requires for the purpose of enabling the application to be determined.¹⁹
- (3) On receiving an application under paragraph (1), the Minister may –
 - (a) subject to paragraph (4), grant the application; or
 - (b) refuse the application,and shall notify the applicant in writing of the decision under sub-paragraph (a) or (b) with reasons.
- (4) The Minister shall not grant an application under paragraph (3) unless he or she is satisfied that –
 - (a) the person, if a nurse, social worker or occupational therapist, is registered as such under the [Health Care \(Registration\) \(Jersey\) Law 1995](#);
 - (b) the person, if a medical practitioner, is registered as such under the [Medical Practitioners \(Registration\) \(Jersey\) Law 1960](#); and
 - (c) the person is competent to make the assessments, or to give the approvals, referred to in Article 5(3A) of the Law.
- (5) A person whose application has been granted under paragraph (3)(a) shall have the status of an approved registered person.
- (6) A person's status as an approved registered person under paragraph (5) is suspended if –
 - (a) the person's name is removed from the register under Article 8 of the [Health Care \(Registration\) \(Jersey\) Law 1995](#);
 - (b) registration of the person under the [Health Care \(Registration\) \(Jersey\) Law 1995](#) is cancelled under Article 10 of that Law; or

- (c) registration of the person under the [Medical Practitioners \(Registration\) \(Jersey\) Law 1960](#) is cancelled under Article 9 of that Law or suspended under Article 10 of that Law.
- (7) If, following a suspension of a person's status as an approved registered person under paragraph (6) –
 - (a) the person's name is restored to the register under Article 8(4) of the [Health Care \(Registration\) \(Jersey\) Law 1995](#);
 - (b) the order for cancellation of the person's registration is rescinded under Article 10(3) of the [Health Care \(Registration\) \(Jersey\) Law 1995](#); or
 - (c) registration of the person under the [Medical Practitioners \(Registration\) \(Jersey\) Law 1960](#) is restored or is no longer cancelled or suspended under that Law,

the suspension under paragraph (6) no longer applies and the person's status is restored as an approved registered person.
- (8) If, following a decision to grant an application under paragraph (3)(a), the Minister determines that the person is no longer competent to make assessments, or to give approvals, required pursuant to Article 5(3A) of the Law, the Minister shall notify the person in writing of the Minister's determination with reasons and, from the date specified in that notification, subject to paragraph (12), the person shall no longer have the status of an approved registered person.
- (9) A notification of a decision to refuse an application under paragraph (3)(b) or of a determination under paragraph (8) shall be made only after consideration of any objections or representations made in accordance with paragraph (10)(b).
- (10) Before giving notification under paragraph (3)(b) or (8), as the case may be, the Minister must serve notice on the person –
 - (a) giving the Minister's reasons for the Minister's proposed refusal or determination; and
 - (b) stating that within such period as may be specified in the notice (not being less than 21 days beginning with the date of service of the notice) the person on whom it is served may make objections or representations in writing to the Minister concerning the proposal.
- (11) If a person is aggrieved by –
 - (a) a decision of the Minister under paragraph (3); or
 - (b) a determination under paragraph (8),

the person may appeal to the Royal Court no later than 28 days after the date of the notification of the decision or determination, as the case may be, on the ground that the decision or determination of the Minister was unreasonable having regard to all the circumstances of the case.
- (12) Unless the Royal Court so orders, the lodging of an appeal shall not operate to stay the effect of a decision under paragraph (3) or a determination under paragraph (8) pending determination of the appeal.
- (13) On hearing an appeal under this Article, the Royal Court may confirm, reverse or vary the Minister's decision or determination, or remit the decision or determination to the Minister with such directions as the Royal Court thinks appropriate.

- (14) The decision of the Royal Court on hearing an appeal under this Article shall be final and without further appeal.

PART 3

CLAIMS AND RELATED MATTERS

6 Making a claim and information required²⁰

- (1) A claim for income support must be made to the Minister in the manner approved by the Minister (the “approved manner”).
- (2) A claim is not treated as having been made until the Minister has received, at an office approved by the Minister for the receiving of claims –
 - (a) the claim made in the approved manner; and
 - (b) the certificates, documents or other information that may be required under paragraph (3).
- (3) To determine if a claimant is entitled to income support, the determining officer may require the claimant, or other adult member of the claimant’s household, to provide, within a reasonable timescale, certificates, documents or other information the determining officer specifies.
- (4) If a claim is not made in the approved manner, or if the claimant fails to provide the specified certificates, documents or other information, the determining officer must refer the claim back to the claimant.
- (5) If paragraph (4) applies, the claimant is required, not later than 14 days after the date on which the claim was referred back to them –
 - (a) to make the claim in the approved manner; or
 - (b) to provide certificates, documents or other information the determining officer specifies.
- (6) If the claimant satisfies the requirements of paragraph (5), the determining officer must treat the claim as if it had been properly made in the first instance.
- (7) The determining officer may, if it is reasonable to do so, require the claimant, or other adult member of the claimant’s household (including a relevant person under Article 7), to attend at an office or other place the determining officer may direct.
- (8) If a claimant wishes to amend a claim, the amendment must be made in writing to the Minister at any time before the claim is determined, and the determining officer may treat the claim as if it had been made as amended in the first instance.

7 Information in support of impairment component²¹

- (1) If a claim for income support appears to entitle the household to the impairment component in respect of a member of the household (the “relevant person”), the determining officer may, in addition to the certificates, documents or other information required under Article 6, further require all or any of the following –

- (a) from the relevant person or, if that person is a child, the claimant or other adult member of the household, certificates, documents or other information about the nature and degree of the relevant person's impairment;
- (b) an assessment by a healthcare professional about the nature and degree of the relevant person's impairment, arranged by –
 - (i) the relevant person;
 - (ii) if that person is a child, the claimant; or
 - (iii) the determining officer.
- (2) Paragraph (1) does not apply to a claim by a household for entitlement to the personal care element in respect of a member of the household described in Schedule 1, paragraph 6(1)(d) or (e), to the Regulations.²²
- (3) In this Article, "healthcare professional" means a doctor, dentist or person on the list of registered persons made and kept under Article 11 of the [Health Care \(Registration\) \(Jersey\) Law 1995](#).

8 Notification of change of circumstances and provision of information²³

- (1) Paragraph (2) applies if a household is in receipt of income support and an adult member of that household (the "relevant adult") knows or suspects that there has been a change of circumstances that might affect entitlement to, or the level of payments of, income support.
- (2) The relevant adult must, not later than 14 days after the change of circumstances occurred, notify the Minister in writing of that change of circumstances.
- (3) The relevant adult must provide the determining officer with certificates, documents or other information that the determining officer specifies by notice in writing, not later than 14 days after receiving that notice.
- (4) Paragraph (5) applies for the purposes of establishing –
 - (a) whether a household remains entitled to the payment of income support despite the change of circumstances; and
 - (b) if the household remains entitled to income support, the level of payments of income support.
- (5) The determining officer may, if it is reasonable to do so, require the relevant adult, or other adult member of the household –
 - (a) to attend at an office or other place the determining officer may direct; and
 - (b) to provide certificates, documents or other information the determining officer may specify.

9 Persons unable to act

- (1) In the case of a claimant who is unable to act who –
 - (a) has not been received into guardianship in pursuance of a guardianship application under Article 29 of the Mental Health Law 2016;
 - (b) does not have, acting on his or her behalf –

- (i) a delegate appointed under Part 4 of the [Capacity and Self-Determination \(Jersey\) Law 2016](#), or
 - (ii) a person acting under the authority of a lasting power of attorney conferred under Part 2 of that Law; and
 - (c) does not have a *tuteur*,
- the Minister may, on receipt of a written application, appoint a person to act on the claimant's behalf.²⁴
- (2) However, such appointment shall terminate –
- (a) if the claimant is received into guardianship, or has appointed, in relation to him or her, such a person as mentioned in paragraph (1)(b) or a *tuteur*;
 - (b) at the request of the person appointed;
 - (c) if revoked by the Minister; or
 - (d) if the claimant becomes able to act.²⁵
- (3) In this Article “claimant” includes any member of a claimant's household who is required, under Article 6, to provide certificates, documents or information in support of a claim.²⁶

PART 4

CALCULATED INCOME

10 Manner of determining income

For the purposes of the Law, the income of a household in respect of which a claim is made for income support shall be calculated or estimated in accordance with Schedule 2.

PART 5

SPECIAL PAYMENTS

11 Application of Part 3 to special payments²⁷

- (1) Article 6 applies to a claim for special payments as it applies to a claim for income support.²⁸
- (2) In the case of a claim for child personal care, the information to be included in the claim is the information the determining officer requires to be satisfied that the requirements and criteria for that payment are met.²⁹
- (3) Articles 6, 7 and 8 apply to a claim for child personal care as they apply in respect of the impairment component part of a claim for income support.³⁰
- (4) Article 9 applies to a claim for special payments as it applies to a claim for income support.³¹

- (5) In this Article, “child personal care” means a special payment under Regulation 2 or 3 of the [Income Support \(Special Payments\) \(Child Personal Care\) \(Jersey\) Regulations 2014](#).³²
- (6) ³³
- (7) ³⁴
- (8) ³⁵
- (9) ³⁶

PART 6³⁷

DETERMINATIONS³⁸

A12 Interpretation of Part 6³⁹

In this Part “determination” means –

- (a) a decision under Article 3(2)(b) of the Law;
- (b) a decision under Article 11 of the Law;
- (c) a determination under Article 12 of the Law;
- (d) a determination under Article 12(1) or (1A) of this Order.

12 Functions of determining officers

- (1) A claim for an award shall be determined by a determining officer.
- (1A) A determining officer shall also determine whether –
 - (a) for the purposes of Regulation 5 of the Regulations, a person has ceased remunerative work without good cause and, if the person has ceased such work without good cause, the commencement date for the sanction period imposed by that Regulation;
 - (b) to warn a person, in accordance with Regulation 5A of the Regulations;
 - (c) a person has, as described in Regulation 5B of the Regulations, breached a warning;
 - (d) a person has, as described in Regulation 5B(4)(a) of the Regulations, proved that he or she has satisfied the requirements of Regulation 4 of those Regulations for a continuous period of 42 days.⁴⁰
- (2) Where required under Article 13 a determination shall be redetermined by a determining officer (the “second determining officer”) other than the determining officer whose determination is to be redetermined (the “first determining officer”).⁴¹
- (3) Where a determining officer has determined that a household is entitled to an award, and the amount of the award, he or she shall allow payment to be made.

13 Right to redetermination by second determining officer

- (1) If a claimant or an adult member of the claimant's household is dissatisfied with a determination that is made in respect of the household, he or she may require that the matter is redetermined.⁴²
- (1A) A requirement under paragraph (1) must set out the reasons for requiring a redetermination.⁴³
- (2) The reference in paragraph (1) to an adult member of the claimant's household only includes an adult described in Article 5(2) if the circumstances in paragraph (2A) apply.⁴⁴
- (2A) The circumstances are that –
 - (a) in making the determination, the first determining officer had regard to any capital or income, or any impairment, of the adult described in Article 5(2); or
 - (b) the determination was one described in Article 12(1A), made in respect of the adult described in Article 5(2).⁴⁵
- (3) A requirement under paragraph (1) in respect of a determination under Article 12(1A) must be made within 7 days of receiving notice of the first determining officer's determination.⁴⁶
- (4) Any other requirement under paragraph (1) must be made within 21 days of receiving notice of the first determining officer's determination.⁴⁷
- (5) ⁴⁸

13A Notice of determination or decision

- (1) A determining officer who has made a determination shall notify, in writing, every person who, under Article 13, has a right to require that the matter is redetermined –
 - (a) of the determination and the reasons for it;
 - (b) of the right conferred by Article 13 and the time within which it must be exercised; and
 - (c) that if the right conferred by Article 13 is not exercised, there is no right of further appeal.⁴⁹
- (2) A determining officer who has, in accordance with Article 12(2) redetermined any matter shall notify, in writing, the person who required the redetermination and every person who, under Article 14, has a right of review of or, under Article 17, has a right of appeal against, the redetermination of –
 - (a) the redetermination and the reasons for it; and
 - (b) the right conferred by Article 14 or 17, as the case requires, and the time within which it must be exercised.
- (3) Where –
 - (a) a determining officer is required by paragraph (1) or (2) to notify an adult described in Article 5(2) of a determination or redetermination; and

- (b) in making the determination or redetermination, the officer had regard to any impairment of that adult, but not to any capital or income of that adult,
- the determining officer shall not, in notifying that adult, provide that adult with information regarding any capital or income of the claimant or another member of the household.⁵⁰
- (4) In the case of an award being granted, a notice under this Article must also specify –
 - (a) the manner and method of payment of the award; and
 - (b) such other particulars as may be determined by the Minister.
- (4A) In the case of a determination under Article 12(1A), a notice under this Article must also explain –
 - (a) the effect of the determination;
 - (b) the period for which the effect of the determination remains in force; and
 - (c) the consequences of a failure, by the person to whom the notice relates, to comply with Regulation 4 of the Regulations whilst the effect of the determination remains in force.⁵¹
- (5) A notice of a determination or redetermination –
 - (a) may be sent by post; and
 - (b) shall be treated as duly sent if sent to the person's usual or last known address.⁵²

PART 6A⁵³

PAYMENTS OF INCOME SUPPORT

13B Payments of income support

- (1) Subject to paragraph (2), where a claim for income support has been made on behalf of a household and it has been determined that the household is entitled to an award, the entitlement shall have effect from the day on which the claim is treated as having been made, in accordance with Article 6.⁵⁴
- (2) Where, on the day the claim is treated as having been made, the household does not satisfy one or more of the conditions for entitlement to the award, the claim shall be treated as having been made on the day on which the last of those conditions is satisfied.⁵⁵

13C Change of circumstances affecting payments of income support⁵⁶

- (1) Paragraphs (2) and (3) apply if a household's entitlement to income support changes due to a change of circumstances.
- (2) If a household's entitlement to income support ends, or the level of payments of income support decrease, the ending of entitlement or decrease in payments has effect from the date of the change of circumstances.

- (3) If a household is entitled to an increase in the level of payments of income support, the increase has effect in accordance with paragraph (4) or (5).
- (4) If the Minister is notified of the change of circumstances within the time specified under Article 8(2) and –
 - (a) the determining officer does not require any further information because of the change, the increase has effect from the date of the change of circumstances;
 - (b) further information required because of the change is provided within the time specified under Article 8(3), the increase has effect from the date of the change of circumstances;
 - (c) further information required because of the change is not provided within the time specified under Article 8(3), the increase has effect from the date the further information is provided.
- (5) If the change of circumstances is not notified to the Minister within the time specified under Article 8(2) and –
 - (a) the determining officer does not require any further information because of the change, the increase has effect from the date the Minister is notified of the change of circumstances;
 - (b) further information required because of the change is provided within the time specified under Article 8(3), the increase has effect from the date the Minister is notified of the change of circumstances;
 - (c) further information required because of the change is not provided within the time specified under Article 8(3), the increase has effect from the date the further information is provided.
- (6) In this Article, “further information” means certificates, documents or other information specified by the determining officer under Article 8(3), or as may be specified by the determining officer under Article 8(5).

PART 7

REVIEWS AND APPEALS

14 Review on medical grounds

- (1) A claimant or an adult member of the claimant’s household dissatisfied with a redetermination under Article 12(2) or a person dissatisfied with a reassessment under Article 5A on medical grounds may, within 14 days of receiving notification of the redetermination, apply to the Medical Appeal Tribunal constituted under Article 15 for a review of those grounds.⁵⁷
- (1A) The reference in paragraph (1) to an adult member of the claimant’s household only includes an adult described in Article 5(2) if, in making the redetermination, the second determining officer had regard to any impairment of that adult.⁵⁸
- (2) However, an application made outside the 14 day period, but within 28 days of receiving notification of the redetermination, may be allowed with the consent of the chairman or a deputy chairman of the Tribunal.⁵⁹

- (3) Every application under this Article for the review of a redetermination shall be made in writing to the Registrar on a form approved by the Registrar for that purpose, or in such manner as the Registrar may accept as sufficient in the circumstances of the case.⁶⁰

15 Medical Appeal Tribunal

- (1) There shall be constituted a Medical Appeal Tribunal, which shall comprise the following categories of members –
- (a) a chairman and one or more deputy chairmen, being persons holding a qualification in law;
 - (b) a panel of up to 5 members who are medical practitioners; and
 - (c) a panel of up to 5 members who are persons other than medical practitioners and are experienced in dealing with the needs of disabled persons in a professional or voluntary capacity or because they are themselves disabled.
- (2) The members shall each be appointed by the States on the recommendation of the Minister made after consulting the Jersey Appointments Commission established by Article 17 of the [Employment of States of Jersey Employees \(Jersey\) Law 2005](#).
- (3) A member of the Tribunal shall hold office for such period as is specified in his or her appointment and after expiry of such period is eligible for re-appointment for such period as is specified in his or her new appointment.
- (4) A member may continue in office, after the expiry of his or her term of office, for the purposes of completing any proceeding that the member has begun to hear before the expiry of the term of office.
- (5) A member of the Tribunal shall cease to hold office on resigning in writing delivered to the Minister.
- (6) Any member of the Tribunal shall cease to hold office –
- (a) on becoming bankrupt;
 - (b) on the appointment, under Part 4 of the [Capacity and Self-Determination \(Jersey\) Law 2016](#), of a delegate in relation to the member;
 - (c) on being received into guardianship under the [Mental Health \(Jersey\) Law 2016](#);
 - (d) if qualified for membership under paragraph (1)(a) or (b), on ceasing to be so qualified; or
 - (e) on being removed from office by the Royal Court, if the member is guilty of misconduct or has been unable to carry out his or her duties because of ill-health or other commitments for a continuous period exceeding 6 months.⁶¹
- (7) A member of the Tribunal shall not be removed from office for any other reason.
- (8) For the purposes of hearing any case referred to it under Article 14 the Tribunal shall consist of one person from each of the categories of members mentioned in paragraph (1)(a), (b) and (c) selected by the Registrar.
- (9) However, a person shall not hear any case if he or she –
- (a) was involved in an earlier determination of the case;

- (b) is a doctor who has regularly attended the appellant or a member of the appellant's household; or
- (c) has any personal or pecuniary interest, whether direct or indirect, in the outcome.

16 Procedure of Medical Appeal Tribunal

- (1) The parties to the review shall be the appellant and the Minister and each party or any person acting on behalf of that party may make representations to the Tribunal.
- (2) The tribunal shall sit in public unless the Tribunal considers it necessary to sit in private.
- (3) However, no person other than the Registrar shall be present while the Tribunal is considering its decision.
- (4) The Tribunal may adjourn the hearing from time to time as it thinks fit.
- (5) The Tribunal may, if it thinks fit, admit any duly authenticated written statement or other material as *prima facie* evidence of any fact or facts in any case in which it thinks it just and proper to do so.
- (6) The Tribunal may, if it thinks fit, call for such documents and examine such witnesses as appear to it likely to afford evidence relevant and material to the issue, although not tendered by either the appellant or the Minister.
- (7) If, after notice of the hearing has been duly given, the appellant or the Minister fails to appear at the hearing, the Tribunal may proceed to determine the review notwithstanding the absence of both or either of them, or may give such directions with a view to the determination of the application as the Tribunal thinks just and proper.
- (8) The Tribunal may require any party to proceedings before the Tribunal under this Order or any witness in the proceedings to give evidence on oath and, for that purpose, the chairman or deputy chairman presiding over the Tribunal shall have power to administer an oath.
- (9) Where, in connection with the review by the Tribunal, there is before the Tribunal medical advice or medical evidence relating to the appellant or a member of the appellant's household that has not been disclosed to the appellant and, in the opinion of the chairman or deputy chairman, the disclosure to the appellant of that advice or evidence would be harmful to the appellant's health, such advice or evidence shall not be required to be disclosed to the appellant, but the Tribunal shall not by reason of such non-disclosure be precluded from taking it into account for the purpose of the review.
- (10) On the review of any case under this Article, the Tribunal may confirm, reverse or vary the decision of the second determining officer and shall give its decision in public.
- (11) The decision of the majority of the members of the Tribunal shall be the decision of the Tribunal and there shall be a written record of the decision signed by the chairman or deputy chairman as the case may be which –
 - (a) includes the names of the Tribunal members;
 - (b) includes the reasons for the decision; and

- (c) records any dissent and the reasons for such dissent,
and the Registrar shall send a copy of such written record to the parties as soon as practicable after the review has taken place.
- (12) Where the Tribunal has made a decision adverse to the appellant, the appellant shall be advised that the decision on the facts is final but that he or she may appeal to the Royal Court on a point of law.
- (13) Subject to this Article, the Tribunal may regulate its own procedure.

17 Appeals to Social Security Tribunal

- (1) A claimant or an adult member of the claimant's household dissatisfied with a redetermination under Article 12(2) on non-medical grounds may appeal to the Social Security Tribunal in accordance with the time limits and procedure for appeals to that Tribunal set out in Part 2 of the 1974 Order as if the appeal was in respect of any matter determined in accordance with that Order.⁶²
- (2) The reference in paragraph (1) to an adult member of the claimant's household only includes an adult described in Article 5(2) if, in making the redetermination, the second determining officer –
 - (a) if the redetermination was of a determination under Article 12(1) of this Order or Article 12 of the Law, had regard to any income or capital of that adult;
 - (aa) if the redetermination was of a determination described in Article 12(1A), made in respect of that adult; or
 - (b) if the redetermination was of a decision under Article 11 of the Law, had particular regard to the circumstances of that adult.⁶³

18 Appeals to Royal Court⁶⁴

- (1) A person aggrieved by a decision of the Medical Appeal Tribunal or the Social Security Tribunal under this Part may, on a point of law only, appeal to the Royal Court.
- (2) An appeal under paragraph (1) may be made –
 - (a) in the first instance, only with leave of the Tribunal; or
 - (b) in the second instance, only with leave of the Royal Court where the Tribunal has in the first instance refused leave to appeal.
- (3) The Tribunal shall, if it is unable to reach a decision as to whether or not to grant leave to appeal, refer the application for leave to appeal, to the Royal Court.
- (4) Subject to paragraph (5), an application for leave to appeal under paragraph (2)(a) must be made before the end of the period of 4 weeks beginning with the date of the Tribunal's decision or order.
- (5) The Tribunal may vary the period specified in paragraph (4) if, in the circumstances of the case, the Tribunal is satisfied it would be fair and just to do so.

- (6) An application for leave to appeal under paragraph (2)(b) shall be made within such period as may be specified by Rules of Court (within the meaning of Article 13 of the [Royal Court \(Jersey\) Law 1948](#)).
- (7) An application for leave to appeal under paragraph (2) may include an application to stay a decision or order of the Tribunal pending the appeal.
- (8) No appeal shall lie from a decision of the Tribunal refusing leave for the institution or continuance of, or for the making of an application in, proceedings by a person who is the subject of an order under Article 1 of the [Civil Proceedings \(Vexatious Litigants\) \(Jersey\) Law 2001](#).
- (9) The decision of the Royal Court on hearing an appeal under this Article shall be final and without further appeal.⁶⁵

PART 8

CLOSING PROVISION

19 Citation

This Order may be cited as the Income Support (General Provisions) (Jersey) Order 2008.

SCHEDULE 1⁶⁶

SCHEDULE 2⁶⁷

(Article 10)

CALCULATED INCOME**1 Capital to be treated as income**

- (1) Every £250 of capital belonging to a household other than any capital disregarded under paragraph 2 shall be treated as providing the household with an income of £1 a week.
- (2) The value of capital shall be calculated at its current market or surrender value in the country or territory in which the capital is situated.

2 Capital to be disregarded

- (1) The following amounts of capital shall be disregarded in assessing calculated income –
 - (a) in the case of a household containing a sole adult under pensionable age where a member of the household meets the criteria for the personal care element of the impairment component under paragraph 6 of Schedule 1 to the Regulations £13,706
 - (b) in the case of any other household containing a sole adult under pensionable age £9,137
 - (c) in the case of a household containing 2 or more adults who are all under pensionable age where a member of the household meets the criteria for the personal care element of the impairment component under paragraph 6 of Schedule 1 to the Regulations £22,718
 - (d) in the case of any other household containing 2 or more adults who are all under pensionable age £15,145
 - (e) in the case of a household containing a sole adult who has attained pensionable age £13,706
 - (f) in the case of a household containing 2 or more adults, at least one of whom has attained pensionable age £22,718
 - (g) in the case of a household containing –
 - (i) a child who meets the criteria in Regulation 3 of the [Income Support \(Special Payments\) \(Child Personal Care\) \(Jersey\) Regulations 2014](#), and
 - (ii) 2 or more adults £22,718

- (h) in the case of a household containing –
 - (i) a child who meets the criteria in Regulation 3 of the [Income Support \(Special Payments\) \(Child Personal Care\) \(Jersey\) Regulations 2014](#), and
 - (ii) only one adult, where that adult is under pensionable age £13,706
 - (i) in the case of a household containing –
 - (i) a child who meets the criteria in Regulation 2 of the [Income Support \(Special Payments\) \(Child Personal Care\) \(Jersey\) Regulations 2014](#), and
 - (ii) 2 or more adults £22,718
 - (j) in the case of a household containing –
 - (i) a child who meets the criteria in Regulation 2 of the [Income Support \(Special Payments\) \(Child Personal Care\) \(Jersey\) Regulations 2014](#), and
 - (ii) only one adult, where that adult is under pensionable age £13,706.
- (1A) In determining, for the purposes of sub-paragraph (1), the number of adults contained in a household there shall be disregarded any adult described in Article 5(2).
- (1B) Where, upon the death of an adult (the “deceased”), a household ceases to be a household containing 2 or more adults and becomes a household containing a sole adult, whichever of sub-paragraph (1)(c), (d) or (f) applied to the household immediately before the deceased’s death shall continue to apply to the household, for the period of 12 months following the deceased’s death.
- (2) The following capital shall also be disregarded –
- (a) subject to sub-paragraph (3), the value of any dwelling owned by a member of the household and occupied by the household as its principal residence;
 - (b) the value of any dwelling purchased by a member of the household that is intended to be occupied by the household as its principal residence, until the property is so occupied or for a period not exceeding 13 weeks from when the property was purchased, whichever is the earlier;
 - (c) the value of assets integral to the running of any business owned by a member of the household for which a member of the household is normally engaged in remunerative work, or for which the person would be so engaged were he or she not prevented from being so engaged by reason of ill health, for a period of more than 26 weeks;
 - (d) the household furniture and effects of any dwelling occupied by the household as its principal residence, and articles of clothing and personal effects of any member of the household, other than a motor vehicle or any item bought as an investment;
 - (e) the value of such motor vehicles as are appropriate to the needs of the household;

- (f) for as long as the criteria in either clause (i) or (ii) is met, any capital that has been accumulated solely to provide for the future care of a member of a household who meets the criteria for –
 - (i) the rate of personal care element of the impairment component for which provision is made under paragraph 6(3)(c) or 6(4) of Schedule 1 to the Regulations, or
 - (ii) the rate of long-term care benefit for which provision is made under Article 8 of the [Long-Term Care \(Benefits\) \(Jersey\) Order 2014](#);
 - (g) any capital that has been accumulated solely to provide for the future care of a member of a household who is a child who meets the criteria in Regulation 3 of the [Income Support \(Special Payments\) \(Child Personal Care\) \(Jersey\) Regulations 2014](#) for as long as the member continues to meet that criteria.
- (3) If the dwelling mentioned in sub-paragraph (2)(a) is not appropriate to the needs of the household the capital to be disregarded is the average market value of a dwelling that is so appropriate.
- (4) In this paragraph a dwelling is appropriate to the needs of the household if it is no larger than is reasonably necessary for that household or if, having regard to all the circumstances, it would be unreasonable to expect the household to move from that dwelling.

3 Treatment of capital and income

- (1) If a person has directly or indirectly deprived himself or herself or any other person of any income or capital –
- (a) in order to qualify for income support or a special payment; or
 - (b) in order that he or she does not, by virtue of such income or capital, cease to qualify for income support or a special payment, or receive a lesser amount of income support or a reduced special payment,
- the amount of that income or capital shall be included in his or her total income or capital as the case may be.
- (2) Any income or capital that is available to a person in the household if he or she applied to acquire it shall be treated as having been acquired by that person on the date on which the person was capable of acquiring it.

4 Calculation of income

- (1) The income of a household shall be calculated on a weekly basis by –
- (a) assessing the average weekly income of the household;
 - (b) adding the amount derived from capital in accordance with paragraph 1; and
 - (c) deducting the amount that the household is obliged to pay by way of –
 - (i) contributions payable under Article 4(2)(a)(i) and (b) of the [Social Security \(Jersey\) Law 1974](#), and
 - (ii) any qualifying maintenance payment up to the amount specified in paragraph 2(a)” of Schedule 1 to the Regulations in the case of a

payment to a spouse or civil partner and up to the amount specified in paragraph 2(d) of that Schedule in the case of a payment to a child.

- (2) If the income of a household includes earnings from employment, the average weekly earnings from that employment shall be calculated over a period immediately prior to the determination of –
 - (a) if the earner is paid weekly, 5 weeks;
 - (b) if the earner is paid monthly, 2 months,or over such other period as will most accurately enable average weekly earnings to be assessed.
- (3) If the income of a household includes the earnings of a self-employed person, the average weekly earnings shall be estimated over such period as will most accurately enable average weekly earnings to be assessed.
- (4) If the income of the household includes any unearned income, the average weekly income of the household from that unearned income shall be estimated over such period, not exceeding one year immediately prior to the determination, as will most accurately enable average weekly income to be assessed.
- (5) If the calculation of the income of a household under paragraph (1) results in a zero or negative value, the income of the household shall be deemed to have a zero value.

5 Percentage of income to be disregarded

In assessing the weekly income of the household, the following is disregarded –

- (a) 26% of the earnings of an adult in the household;
- (b) 100% of the earnings of a child in the household;
- (c) 26% of income derived from a qualifying maintenance payment received by a person in the household;
- (d) 100% of income derived from a pension received by a child in the household;
- (e) the following pension income –
 - (i) in the case of 1 existing pensioner in the household, whichever is the greater of –
 - (A) 100% of the first £55.23 of the person's pension income; or
 - (B) 26% of the person's pension income;
 - (ii) in the case of any other existing pensioner in the household, whichever is the greater of –
 - (A) 100% of the first £35.77 of the person's pension income; or
 - (B) 26% of the person's pension income;
 - (iii) in the case of any new pensioner in the household, 26% of that person's pension income;
- (f) 100% of the aggregate of a person's earnings and any income derived from a pension received by the person, up to the value of the basic component

payable in respect of that person under Article 5(2)(a) of the Law, if the person –

- (i) is under 25 years;
 - (ii) is treated under Article 5(1) as being a member of the same household of another person;
 - (iii) is excepted from the requirement to be engaged in full time remunerative work by virtue of Article 3(1)(e) (approved education or training) of the Law but does not meet the criteria for the rate payable in respect of the personal care element of the impairment component under paragraph 6(3)(b) or (c) of Schedule 1 to the Regulations; and
 - (iv) has weekly earnings that do not exceed the product of the formula given in Schedule 1, paragraph 1(1A) to the Regulations;
- (g) 100% of the aggregate of a person's earnings and any income derived from a pension received by the person, if the person –
- (i) is under 25 years;
 - (ii) is treated under Article 5(1) as being a member of the same household of another person;
 - (iii) is excepted from the requirement to be engaged in full time remunerative work by virtue of Article 3(1)(e) (approved education or training) of the Law but does not meet the criteria for the rate payable in respect of the personal care element of the impairment component under paragraph 6(3)(b) or (c) of Schedule 1 to the Regulations; and
 - (iv) has weekly earnings that exceed the product of the formula given in Schedule 1, paragraph 1(1A) to the Regulations.

6 Interpretation

In this Schedule –

“capital” means any capital asset;

“earnings” means any sum payable to a person (whether under a contract of service, a contract for services or any other office, employment or arrangement whereby the person is rewarded for work done or services rendered) by way of wages, salary, fees, bonuses, commission, overtime pay or any other emolument including the value of any loan, perquisite or any other benefit in kind;

“existing pensioner” means a person who has attained pensionable age before 1st January 2016 and who –

- (a) was in receipt of income support before that date; or
- (b) was the subject of an application for income support made before that date and approved on or after that date;

“income” –

- (a) includes earnings, any benefit or grant payable pursuant to the law of any country or territory, any qualifying maintenance payment received, and any other periodical payment to which a person in the household is entitled and any sums received in respect of a pension or annuity;

- (b) does not include any charitable or voluntary payment, any financial support from the Minister for Health and Social Services under the terms of a foster placement agreement made under Article 16(3) of the [Children \(Placement\) \(Jersey\) Regulations 2005](#), any financial support from the Minister for Social Security for the cost of long-term care, any payment under the Law or any income derived from any capital other than income derived from capital disregarded under paragraph 2 or under Article 7(3) of the Law;

“new pensioner” means a person who has attained pensionable age and is not an existing pensioner;

“pension income” means income derived from a pension or annuity;

“qualifying maintenance payment” means –

- (a) a qualifying maintenance payment within the meaning of Article 90B(1) of the [Income Tax \(Jersey\) Law 1961](#); or
- (b) any regular payment which the determining officer is satisfied is comparable to a payment referred to in sub-paragraph (a).

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement
Income Support (General Provisions) (Jersey) Order 2008	R&O.12/2008	28 January 2008
Income Support (General Provisions) (Amendment) (Jersey) Order 2008	R&O.118/2008	1 October 2008
Income Support (General Provisions) (Amendment No. 2) (Jersey) Order 2008	R&O.165/2008	1 February 2009
Income Support (General Provisions) (Amendment No. 3) (Jersey) Order 2009	R&O.89/2009	1 October 2009
Income Support (General Provisions) (Amendment No. 4) (Jersey) Order 2010	R&O.91/2010	1 October 2010
Income Support (General Provisions) (Amendment No. 5) (Jersey) Order 2011	R&O.45/2011	1 June 2011
Income Support (General Provisions) (Amendment No. 6) (Jersey) Order 2011	R&O.105/2011	5 September 2011
Income Support (General Provisions) (Amendment No. 7) (Jersey) Order 2011	R&O.112/2011	1 October 2011
Civil Partnership (Consequential Amendments) (Jersey) Regulations 2012	R&O.47/2012	2 April 2012
Income Support (General Provisions) (Amendment No. 8) (Jersey) Order 2012	R&O.96/2012	1 September 2012
Income Support (General Provisions) (Amendment No. 9) (Jersey) Order 2012	R&O.113/2012	1 October 2012
Income Support (General Provisions) (Amendment No. 10) (Jersey) Order 2013	R&O.47/2013	16 May 2013 Article 2(1) and (2) 17 April 2013 Remainder
Income Support (General Provisions) (Amendment No. 11) (Jersey) Order 2013	R&O.129/2013	1 October 2013 Article 3 27 September 2013 Remainder
Income Support (General Provisions) (Amendment No. 12) (Jersey) Order 2013	R&O.134/2013	15 October 2013
Income Support (General Provisions) (Amendment No. 13) (Jersey) Order 2014	R&O.31/2014	7 April 2014

Legislation	Year and No	Commencement
Income Support (General Provisions) (Amendment No. 14) (Jersey) Order 2014	R&O.44/2014	1 July 2014
Income Support (General Provisions) (Amendment No. 15) (Jersey) Order 2014	R&O.120/2014	1 August 2014
Income Support (General Provisions) (Amendment No. 16) (Jersey) Order 2014	R&O.159/2014	Articles 1(a)(i), (ii) and (b) and 2 in force 23 September 2014 Article 1(c) in force 1 October 2014 Article 1(a)(iii) in force 1 January 2015
Social Security, Health Insurance and Income Support (Miscellaneous Provisions) (Jersey) Order 2015	R&O.24/2015	6 March 2015
Income Support (General Provisions) (Amendment No. 17) (Jersey) Order 2015	R&O.85/2015	20 July 2015
Income Support (General Provisions) (Amendment No. 18) (Jersey) Order 2015	R&O.121/2015	1 January 2016
Income Support (General Provisions) (Amendment No. 19) (Jersey) Order 2015	R&O.162/2015	1 January 2016
Income Support (General Provisions) (Amendment No. 20) (Jersey) Order 2017	R&O.64/2017	1 July 2017
Income Support (General Provisions) (Amendment No. 21) (Jersey) Order 2017	R&O.90/2017	1 October 2017
Income Support (General Provisions) (Amendment No. 22) (Jersey) Order 2017	R&O.110/2017	21 October 2017
Mental Health and Capacity (Consequential Amendment and Transitional Provision) (Jersey) Regulations 2018	R&O.49/2018	1 October 2018 (R&O.51/2018)
Income Support (General Provisions) (Amendment No. 23) (Jersey) Order 2019	R&O.36/2019	23 May 2019
Income Support (General Provisions) (Amendment No. 24) (Jersey) Order 2019	R&O.84/2019	1 October 2019
Income Support (Amendment No. 23) (Jersey) Regulations 2023	R&O.97/2023	1 January 2024
Income Support (General Provisions) (Jersey) Amendment Order 2025	R&O.26/2025	12 May 2025

Legislation	Year and No	Commencement
Income Support (Jersey) Amendment Regulations 2025	R&O.30/2025	10 June 2025
Income Support (Parents, Children and Housing) (Jersey) Amendment Regulations 2025	R&O.52/2025	19 September 2025

Table of Endnote References

¹ Long title	<i>amended by R&O.64/2017</i>
² Article 1(1)	<i>amended by R&O.113/2012, R&O.134/2013, R&O.44/2014, R&O.120/2014, R&O.64/2017, R&O.84/2019, R&O.26/2025</i>
³ Article 1(2)	<i>added by R&O.113/2012</i>
⁴ Article 2(2)	<i>substituted by R&O.96/2012</i>
⁵ Article 2(3)	<i>substituted by R&O.96/2012, amended by R&O.129/2013</i>
⁶ Article 3	<i>amended by R&O.36/2019</i>
⁷ Article 4(1)	<i>amended by R&O.36/2019</i>
⁸ Article 4(3)	<i>amended by R&O.36/2019</i>
⁹ Article 5(1)	<i>amended by R&O.105/2011, R&O.47/2012, R&O.85/2015, substituted by R&O.36/2019, amended by R&O.26/2025, R&O.52/2025</i>
¹⁰ Article 5(1A)	<i>inserted by R&O.44/2014, substituted by R&O.36/2019</i>
¹¹ Article 5(2)	<i>substituted by R&O.85/2015, amended by R&O.84/2019, R&O.52/2025</i>
¹² Article 5(2A)	<i>inserted by R&O.52/2025</i>
¹³ Article 5(3)	<i>substituted by R&O.36/2019</i>
¹⁴ Article 5(4)	<i>inserted by R&O.36/2019, substituted by R&O.26/2025</i>
¹⁵ Article 5(5)	<i>inserted by R&O.36/2019, substituted by R&O.26/2025</i>
¹⁶ Part 2A	<i>inserted by R&O.64/2017</i>
¹⁷ Article 5A	<i>inserted by R&O.64/2017</i>
¹⁸ Article 5B	<i>inserted by R&O.64/2017</i>
¹⁹ Article 5B(2)	<i>amended by R&O.26/2025</i>
²⁰ Article 6	<i>substituted by R&O.26/2025</i>
²¹ Article 7	<i>substituted by R&O.26/2025</i>
²² Article 7(2)	<i>amended by correction to R&O.30/2025</i>
²³ Article 8	<i>substituted by R&O.26/2025</i>
²⁴ Article 9(1)	<i>amended by R&O.49/2018</i>
²⁵ Article 9(2)	<i>amended by R&O.49/2018</i>
²⁶ Article 9(3)	<i>added by R&O.85/2015, amended by R&O.26/2025</i>
²⁷ Article 11	<i>substituted by R&O.85/2015</i>
²⁸ Article 11(1)	<i>substituted by R&O.26/2025</i>
²⁹ Article 11(2)	<i>substituted by R&O.26/2025</i>
³⁰ Article 11(3)	<i>substituted by R&O.26/2025</i>
³¹ Article 11(4)	<i>substituted by R&O.26/2025</i>
³² Article 11(5)	<i>substituted by R&O.26/2025</i>
³³ Article 11(6)	<i>deleted by R&O.26/2025</i>
³⁴ Article 11(7)	<i>deleted by R&O.26/2025</i>
³⁵ Article 11(8)	<i>deleted by R&O.26/2025</i>
³⁶ Article 11(9)	<i>deleted by R&O.26/2025</i>
³⁷ Part 6	<i>substituted by R&O.113/2012</i>
³⁸ Part 6	<i>heading amended by R&O.134/2013</i>
³⁹ Article A12	<i>inserted by R&O.134/2013</i>

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- ⁴⁰ Article 12(1A) *inserted by R&O.134/2013, amended by R&O.85/2015, R&O.84/2019*
- ⁴¹ Article 12(2) *amended by R&O.134/2013*
- ⁴² Article 13(1) *amended by R&O.134/2013*
- ⁴³ Article 13(1A) *inserted by R&O.90/2017*
- ⁴⁴ Article 13(2) *substituted by R&O.85/2015*
- ⁴⁵ Article 13(2A) *inserted by R&O.85/2015*
- ⁴⁶ Article 13(3) *substituted by R&O.134/2013*
- ⁴⁷ Article 13(4) *substituted by R&O.134/2013*
- ⁴⁸ Article 13(5) *deleted by R&O.134/2013*
- ⁴⁹ Article 13A(1) *amended by R&O.134/2013*
- ⁵⁰ Article 13A(3) *amended by R&O.134/2013, R&O.85/2015*
- ⁵¹ Article 13A(4A) *inserted by R&O.134/2013, amended by R&O.84/2019*
- ⁵² Article 13A(5) *substituted by R&O.134/2013*
- ⁵³ Part 6A *inserted by R&O.85/2015*
- ⁵⁴ Article 13B(1) *editorial change, “it is been determined” deleted, “it has been determined” inserted instead, amended by R&O.26/2025*
- ⁵⁵ Article 13B(2) *amended by R&O.26/2025*
- ⁵⁶ Article 13C *substituted by R&O.26/2025*
- ⁵⁷ Article 14(1) *amended by R&O.113/2012, R&O.64/2017*
- ⁵⁸ Article 14(1A) *inserted by R&O.113/2012, amended by R&O.85/2015*
- ⁵⁹ Article 14(2) *amended by R&O.113/2012*
- ⁶⁰ Article 14(3) *amended by R&O.113/2012*
- ⁶¹ Article 15(6) *amended by R&O.49/2018*
- ⁶² Article 17(1) *amended by R&O.113/2012*
- ⁶³ Article 17(2) *added by R&O.113/2012, amended by R&O.85/2015*
- ⁶⁴ Article 18 *substituted by R&O.24/2015*
- ⁶⁵ Article 18(9) *inserted by R&O.64/2017*
- ⁶⁶ Schedule 1 *amended by R&O.113/2012, R&O.31/2014, R&O.85/2015, deleted by R&O.26/2025*
- ⁶⁷ Schedule 2 *amended by R&O.118/2008, R&O.89/2009, R&O.91/2010, R&O.45/2011, R&O.105/2011, R&O.112/2011, R&O.47/2012, R&O.113/2012, R&O.47/2013, R&O.129/2013, R&O.31/2014, R&O.44/2014, R&O.120/2014, R&O.159/2014, R&O.85/2015, R&O.121/2015, R&O.162/2015, R&O.90/2017, R&O.110/2017, R&O.36/2019, R&O.84/2019, R&O.97/2023, editorial change, in paragraph 6 definition “income” sub-paragraph (b), “Minister of” deleted, “Minister for” inserted instead, amended by R&O.52/2025*