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GUERNSEY STATUTORY INSTRUMENTS GUERNSEY

1997 - No. 2

**The Invalid Care Allowance (Amendment)
Regulations, 1997**

Made 6th January, 1997

Laid before the States

Coming into operation 6th January, 1997

THE GUERNSEY SOCIAL SECURITY AUTHORITY, in exercise of the powers conferred upon it by section 10 of the Attendance and Invalid Care Allowances (Guernsey) Law, 1984(a), hereby orders:-

Amendment

1. In regulation 8 of the Invalid Care Allowances (Guernsey) Regulations, 1986, as amended(b)

(a) paragraph (1) is deleted and the following substituted:

" (1) For the purposes of section 2 (3) (c) of the Law, a person's current annual income for any year shall be:

(a) his net assessable income under the Income Tax (Guernsey) Law, 1975(c) for the year of charge contemporaneous with that year less life assurance and retirement annuity relief; or

(b) such amount as the Authority deems proper, having regard to all the circumstances of the case, in relation to the relevant year, where the Authority is satisfied that it is just and equitable to disregard the actual income."

(b) In paragraph (2) the words "less any amount received by way of attendance allowance or industrial disablement benefit" are deleted.

Extent

2. These Regulations shall have effect in the Islands of Guernsey, Alderney, Herm and Jethou.

(a) Ordres en Conseil, Vol XXVIII, p. 353; Vol XXIX, p.198; No. XIV of 1991; No. X of 1993, Ordinance XIV of 1993.

(b) S.I. 1986 No. 3, S.I. 1985 No. 32.

(c) Ordres en Conseil Vol. XXV p. 124.

Citation

3. These Regulations may be cited as the Invalid Care Allowance (Amendment) Regulations, 1997.

Commencement

4. These Regulations shall come into force on the 6th day of January, 1997.

Dated this 6th day of January, 1997.



L. C. MORGAN

President of the Guernsey Social Security Authority,
for and on behalf of the Authority.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These regulations more precisely define income for the purposes of the law as that defined in the Income Tax Law and exclude mortgage interest and payments made for life assurance and personal pensions. They also enable the Guernsey Social Security Authority to vary the income for tax purposes in exceptional cases where it does not accord with the actual income.