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JMe Commissioner's File: CIS/701/94

SOCIAL SECURITY ACT 1986
SOCIAL SECURITY ADMINISTRATION ACT 1992

APPEAL FROM DECISION OF SOCIAL SECURITY APPEAL TRIBUNAL ON A QUESTION OF LAW

DECISION OF THE SOCIAL SECURITY COMMISSIONER

Name:

Social Security Appeal Tribunal:

Case No:

[ORAL HEARING]

RECEIVED
17 AUG 1995
C.A.S.

1. The claimant's appeal is allowed. The decision of the Truro social security appeal tribunal dated 1 June 1994 is erroneous in point of law, for the reasons given below, and I set it aside. The appeal is referred to a differently constituted social security appeal tribunal for determination in accordance with the directions given in paragraphs 24 to 30 below (Social Security Administration Act 1992, section 23(7)(b)).

2. The claimant claimed and was awarded income support from 11 November 1991. She was living as a member of her father's household. She began to receive invalid care allowance ("ICA") for looking after him on 4 January 1993. On 8 November 1993 she bought the house in which she and her father were living, of which he had previously been the local authority tenant. She was responsible for the mortgage repayments. The adjudication officer's decision with which the appeal tribunal was concerned was that made on 21 November 1993. That was that the claimant was not entitled to income support because she was providing a service to her father and was, under regulation 42(6) of the Income Support (General) Regulations ("the Income Support Regulations"), treated as possessing earnings sufficient to remove any entitlement to income support. The adjudication officer had obtained information as to the claimant's father's income from attendance allowance, retirement pension, war disability pension and superannuation and calculated that his weekly income (excluding income which would be disregarded for income support purposes) was £93.26 in excess of income support level.

3. The claimant appealed. On the form AT2 the adjudication officer accepted that the claimant was a volunteer in providing a service for her father, but submitted that it was not reasonable for her to provide her services free of charge. It was submitted a reasonable rate of pay in the area for a care

assistant was £2.50 an hour. That would produce a figure of £87.50 for a 35-hour week. Deducting the claimant's ICA of £33.70 would leave £53.80. It was submitted that the claimant's father was well able to pay that amount. If the claimant did not provide her services he would have to pay someone else to do it.

4. The appeal tribunal disallowed her appeal, repeating the substance of the adjudication officer's decision. The essence of its reasoning on whether it was reasonable for the claimant to provide her services free of charge was set out as follows in box 4 of form AT3:

> "The Tribunal took into account the degree of care which was required and which, according to the claimant, was merely supervisory, with a particular emphasis on being present in the house at night, but they also had regard to the fact that the claimant satisfied the conditions of entitlement to invalid care allowance and the fact that [her father] satisfied the entitlement to attendance allowance at the rate of £30 per week. It appeared to the Tribunal inconsistent that the authorities should be satisfied that an award needed to be made to [the claimant's father] to finance attendance allowance on the basis of someone having to be present at night in the house, and yet the claimant was arguing that she was doing nothing more than would be expected of a close relative. The Tribunal also considered the Decision attached to the papers, pages 32 to 34, under Commissioner's file CSB/1110/1988 and considered that in applying the test of reasonableness, the balance had to be struck between the natural desire of the claimant to give her services out of love and affection against the effect which this has on public funds. The Tribunal concluded that when taking into account the fact that the claimant and the father respectively were in receipt of invalid care allowance and attendance allowance, this meant that the degree of care required by the father was such that it was reasonable that it should be paid for. The Tribunal accepted the calculation contained in Para 6.6(5) of the Adjudication Officer's submission. It seemed reasonable to take into account the pay of a home care assistant at £2.50 per hour. Equally, it was reasonable that when taking into account the ability of [the claimant's father] to pay, one should take into account the attendance allowance which is disregarded for purposes of income support. Even without taking this into account, the Adjudication Officer has demonstrated an ability of [the claimant's father] to pay £53.80 per week, but since the attendance allowance in particular is intended to pay for attendance, the Tribunal consider that this should be taken fully into account and this clearly demonstrates that [he] can afford to pay £53.80 per week without financial hardship.
>
> The Tribunal did note that no provision has been made for [the claimant's father] to make a contribution to the claimant towards her housing costs, but again his means are

such that there would appear to be no difficulty in him paying a reasonable sum were she minded to make such a charge."

5. Leave to appeal to the Commissioners was granted by the appeal tribunal chairman. Detailed written submissions were made by the adjudication officer and by Mr David Thomas, solicitor to the Child Poverty Action Group, on behalf of the claimant. Since those submissions put forward significantly differing views of the proper interpretation of regulation 42(6), Mr Thomas's request for an oral hearing of the appeal was granted.

6. Mr Thomas represented the claimant at the oral hearing. The adjudication officer was represented by Mr Hamish Dunlop of counsel. I am grateful to both representatives for their thorough and attractive submissions.

7. It was a matter of agreement that the appeal tribunal had erred in law, although there was not agreement on the extent of the errors. In particular, Mr Thomas and Mr Dunlop supported the identification of five errors in the adjudication officer's submission dated 11 January 1995. These were: (in paragraph 4) that the appeal tribunal failed to deal with the question of review of the existing award of income support to the claimant; (in paragraph 9) that the appeal tribunal did not establish the evidential basis for the figure of £2.50 per hour for comparable employment; (in paragraph 10) that the appeal tribunal was wrong to establish the claimant's father's means by calculating the excess of his income over his income support applicable amounts; (in paragraph 17) that the appeal tribunal failed to make a finding of fact as to whether the introduction of a cash nexus between the claimant and her father would jeopardise their relationship or not; and (in paragraph 18) that the appeal tribunal failed to make any findings on the amounts of income tax, social security contributions and pension contributions which would be deducted from the notional earnings.

8. I do not agree that the appeal tribunal erred in that last respect, since the adjudication officer's submission on form AT2 was that there would be no liability to income tax or social security contributions on the level of earnings deemed to be received by the claimant. However, I agree that the other four matters amounted to errors of law and that the appeal tribunal's decision of 1 June 1994 must therefore be set aside. I need to go on to decide the wider questions of the proper interpretation of regulation 42(6) in order to decide whether to determine the appeal myself or to refer it to a new appeal tribunal, and in the latter case what directions to give.

9. Regulation 42(6) of the Income Support Regulations provides:

"Where:
(a) a claimant performs a service for another person; and
(b) that person makes no payment of earnings or pays less than that paid for a comparable employment in the area,

the adjudication officer shall treat the claimant as possessing such earnings (if any) as is reasonable for that employment unless the claimant satisfies him that the means of that person are insufficient for him to pay or to pay more for the service; but this paragraph shall not apply to a claimant who is engaged by a charitable or voluntary body or is a volunteer if the adjudication officer is satisfied that it is reasonable for him to provide his services free of charge."

Regulation 4(3) of the Supplementary Benefit (Resources) Regulations 1981 ("the Resources Regulations") provided:

"Where a member of the assessment unit performs for another person a service for which that person makes either no payment or a payment less than that paid for comparable employment, an amount of earnings calculated by reference to such employment and the means of that person may be treated as if it were actually paid to and possessed by the member of the assessment unit."

10. Mr Thomas made a series of alternative submissions. The first was that where informal care was provided without charge within a family setting a claimant was not providing a "service" within the meaning of regulation 42(6)(a). The second was that, if the first submission was unsuccessful, such carers would always be able to take the benefit of the proviso to regulation 42(6) because it would be reasonable for them to provide their services free of charge. The third was that, if neither of the previous submissions were successful, the appeal tribunal had failed to exercise the discretion under the proviso properly, in particular by failing to take into account the loss of invalid care allowance (ICA) if the claimant were actually paid the amount of notional earnings.

11. On the first point, Mr Thomas submitted that, since regulation 42(6) could have the effect of disentitling a claimant by deeming her to have income which she did not actually have, any ambiguity should be resolved in favour of the claimant. He contended that, although in the ordinary meaning of the word the claimant was providing a "service" for her father, in the context of regulation 42 and of social security legislation as a whole, "service" has a more restricted meaning. It is a condition of the application of regulation 42(6) that the recipient of the service makes no payment of "earnings" or pays less than what is paid in "comparable employment". If regulation 42(6) applies, the claimant is deemed to possess "earnings". By virtue of regulation 2(1) of the Income Support Regulations "earnings" means, unless the context otherwise requires, any remuneration or profit derived from employment as an employed earner or the gross receipts from employment as a self-employed earner. Other paragraphs of regulation 42 referred to income rather than earnings. Mr Thomas submitted that therefore "service" has to mean employment under a contract of employment or as a self-employed person or something which would amount to such employment if payment were made in return for the services.

12. Mr Thomas pointed to difficulties and anomalies which he said would arise if "service" had a wide meaning. There would be great difficulty in identifying comparable employments if informal family care, possibly on a 24-hour basis, could come within regulation 42(6)(a). Under paragraph 4 of Schedule 1 to the Income Support Regulations a person who is substantially engaged in caring for another person who is entitled to attendance allowance or the equivalent rate of the care component of disability living allowance is not required to be available for employment and consequently is to be treated as not engaged in remunerative work by virtue of regulation 6(f). Mr Thomas said that it would be odd if claimant who was thereby not excluded from entitlement to income support was to be excluded by deemed earnings, with more earnings being deemed the greater the amount of care provided. He said that it would be anomalous that if a claimant did make an actual charge, as regulation 42(6) sought to encourage, she would lose not only income support, but also ICA if the charge was more than £50 per week. That was because of the effect of section 70(1)(b) of the Social Security Contributions and Benefits Act 1992 making it a condition of entitlement to ICA that the claimant is not gainfully employed as defined in regulation 4 of the Social Security (Invalid Care Allowance) Regulations 1976. Finally, he said that the rule supported by the adjudication officer would in effect require the aggregation of income between the claimant and her father in a way which could not possibly have been contemplated.

13. So far as existing decisions were concerned, Mr Thomas submitted that the decision of the Court of Appeal's decision in Sharrock v Chief Adjudication Officer (26 March 1991, apparently to be reported as an appendix to R(SB) 3/92) should be of very limited persuasiveness. In relation to the supplementary benefit provision quoted in paragraph 9 above, it held that the phrase "performs for another person a service" had a wide meaning uncoloured by the later references to employment and included services done out of the affection produced by the family relationship. Mr Thomas submitted that the structure of regulation 4(3) was significantly different from that of regulation 42(6). Not only was there a general discretion as to the application of regulation 4(3), which is absent from regulation 42(6), but it referred to the making of payments, not to payments of earnings. He submitted that Commissioner's decision CIS/93/1991 was wrongly decided in so far as it held, as had been conceded by the claimant's representative, that informal family relationships were not excluded from the operation of regulation 42(6). He contended that I should decline to follow that decision because the points about "payment of earnings" and the need to identify a comparable employment were not argued there.

14. Mr Thomas submitted that if I accepted this first point I would be in a position to give the decision which the appeal tribunal should have given, because it had made the limited findings of fact necessary to determine that regulation 42(6) does not apply.

15. On the second point Mr Thomas submitted that a volunteer who was motivated to care for a member of the family solely by natural love and affection could never be said to be acting unreasonably by providing services free of charge. He emphasised that the question posed in the regulation is not whether it is reasonable for the recipient of the services to make no payment, but whether it is reasonable for the claimant to provide the services free of charge. If regulation 42(6) were to apply, the claimant would have three choices: to make a charge for her services; to withdraw the services; or to continue to provide the services free of charge and be left destitute. Mr Taylor argued that it could never be right to introduce such an element of compulsion, even if limited to forcing the claimant to enquire whether some payment could be made, into a close family relationship. The introduction of a "cash nexus" could jeopardise relationships and could even encourage exploitation of those requiring care. It should not be said that a refusal by the recipient of the services to make any payment, after specific enquiry, would make a crucial difference, because that would invite collusion. He also drew attention to paragraph 29265 of the Adjudication Officers' Guide, which says that "in most cases where a claimant is caring for a sick or disabled relative, the AO should accept that it is reasonable for services to be provided free of charge". He asked why the claimant should be an exception to that general rule and suggested that if the matter were left to the application of the general discretion that would lead to arbitrary and inconsistent decisions. Once again, Mr Taylor submitted that if I accepted this point, I could give the decision that the appeal tribunal should have given, because it was sufficiently clear from the appeal tribunal's decision that it accepted that the claimant was motivated by a desire to give her services out of natural love and affection.

16. On the third point, Mr Taylor submitted that the appeal tribunal had failed to consider the possible loss of entitlement to ICA as a factor in the exercise of the discretion. In paragraph 5 of CIS/93/1991 the Commissioner had suggested, albeit rather guardedly, that such a consequence of the exercise of the discretion against the claimant was to be taken into account. The appeal tribunal had also been wrong to give so much weight to the spare income which the claimant's father had, and to the point that attendance allowance was to pay for care. On that approach, most carers would have regulation 42(6) applied to them, because the person requiring care would have attendance allowance which would be disregarded for income support purposes and would appear to be available to pay for care. That, he submitted, could not be a proper application of the discretion under the proviso on volunteers.

17. Mr Dunlop submitted that the case should be referred back to another appeal tribunal for determination. He did not accept that in the circumstances either regulation 42(6) did not apply at all or that the discretion under the proviso could only be exercised one way. Where it was a matter of exercising a discretion in the light of all the circumstances the decision should be made after proper findings as to those circumstances

had been made by a new appeal tribunal.

18. On Mr Taylor's first point, Mr Dunlop accepted that regulation 42(6) should be construed narrowly where there was any ambiguity. But he submitted that the plain words of regulation 42(6)(a) meant that care provided out of natural love and affection came within the regulation. It was not necessary for the services to be related to some sort of employment. Even if that were right, in the present circumstances the injection of a cash payment in the relationship could produce a relationship of employment or self-employment. Such legal relationships were quite possible between close relatives. Mr Dunlop submitted that the general structure of regulation 4(3) of the Resources Regulations was sufficiently similar to that of regulation 42(6) that the Commissioner in CIS/93/1991 was right to have followed the Court of Appeal's decision in Sharrock. He submitted that I should not hold CIS/93/1991 to have been wrongly decided, as I would have to do in order to accept Mr Taylor's argument. Mr Dunlop also submitted that regulation 6(f) was irrelevant, as it dealt with a different issue (the requirement not to be engaged in remunerative work) from that of earnings. The provisions on ICA were also irrelevant.

19. On Mr Taylor's second point, Mr Dunlop submitted that where a matter was left to the discretion of an adjudication officer or an appeal tribunal in determining what was reasonable it was wrong to fetter that discretion by any ruling that in certain circumstances the discretion could be exercised only in one way. He also suggested that there might not have been any real compulsion to introduce a cash nexus into the relationship between the claimant and her father. She might simply have had to draw rather more out of some kind of common household fund, which would not necessarily be an unattractive option. If the claimant's father refused to release any of his funds then that might be a factor to be taken into account in the exercise of the discretion.

20. On Mr Taylor's third point, Mr Dunlop submitted that the appeal tribunal of 1 June 1994 had not simply looked at the claimant's father's spare income, but had balanced that in particular against the claimant's desire to give her services out of love and affection. He argued that the appeal tribunal could legitimately take into account that the receipt of attendance allowance and ICA showed that the claimant's father needed a degree of care which justified financial support from the state. On the possible anomaly of the loss of ICA, Mr Dunlop pointed out that the deemed receipt of notional earnings for income support purposes would not lead to the loss of ICA, although the actual receipt of earnings of more than £50 per week for care would have that result.

21. I prefer Mr Dunlop's submissions to Mr Taylor's. Since I have set those submissions out in some detail, I can give my reasons relatively briefly. In the face of CIS/93/1991, CIS/422/1992 and Sharrock v Chief Adjudication Officer, I cannot accept Mr Taylor's first point. There are certainly difficulties

in the structure of regulation 42(6) if sub-paragraph (a) includes informal family relationships, in the identification of a comparable employment and of reasonable earnings for such employment. There are also some differences in the structure of regulation 42(6) compared with regulation 4(3) of the Resources Regulations, but the Court of Appeal in Sharrock was concerned with the same apparent lack of fit between a general condition in terms of performing a service for another person and specific comparisons to be made in terms of employment and earnings. In those circumstances, even if the Court of Appeal's statement of legal principle is not binding on me, it has strong persuasive force such that I ought not to take a different view from that expressed in CIS/93/1991. I do not agree with Mr Taylor that the existence of regulation 6(f) in the Income Support Regulations indicates that a person caring for another member of the family should not be treated as receiving any earnings. Regulation 6 is concerned with circumstances in which a claimant is not excluded from entitlement when carrying on certain activities. It does not carry an implication that actual or notional earnings from those activities are to be ignored. Nor do I agree that regulation 42(6) effects an aggregation of income between the claimant and her father or that the rules on ICA and gainful employment suggest that regulation 42(6) is limited in the way suggested by Mr Taylor.

22. Nor can I say as a matter of law that the discretion in the proviso applying to volunteers could only be exercised in one way in the case of claimants motivated solely by natural love and affection arising out of a family relationship. I accept the strength of what Mr Taylor said about the dangers of disruption to such relationships by the introduction of elements of compulsion or a cash nexus. Certainly, if one was looking at the matter entirely generally, no-one could criticise a claimant who continued to provide care in such circumstances even though no payment was made by the relative. But the question of reasonableness has to be approached in the context of the income support scheme. In that context, the means of the relative to pay must be weighed up as a factor in the determination about reasonableness. The possible range of circumstances is such that I consider that it cannot be said as a matter of law that once one particular factor is identified it must always outweigh any other factors. The question of reasonableness must be determined by considering all the relevant factors in the circumstances of each case and giving the appropriate weight to each factor. The guidance given to adjudication officers in paragraph 29265 of the Adjudication Officers Guide, that it should normally be accepted that it is reasonable for a person caring for a sick or disabled relative to do so free of charge, may be acceptable as a matter of administrative practice. But as a matter of law there is no rule that a different conclusion should be reached only where there is something unusual or exceptional about the circumstances.

23. The consequence is that I am not able to give the final decision on the appeal. Nor am I in a position to make the necessary findings of fact. The case must be referred to a

differently constituted social security appeal tribunal for determination in accordance with the following directions.

Directions to the new appeal tribunal

24. The new appeal tribunal must first consider whether the adjudication officer has proved that grounds for review of the decision making the existing award of income support to the claimant existed as at 3 January 1993 (if that was, as it appears, the date from which the adjudication officer's decision dated 21 November 1993 purported to operate) or from any later date down to the date on which the new appeal tribunal sits. The written submission to be prepared for the new appeal tribunal by the adjudication officer must identify the grounds of review relied on, and from what date. If the new appeal tribunal finds that a ground of review has been proved, it must go on to consider whether the adjudication officer has proved that the existing decision is to be revised adversely to the claimant and from what date.

25. At the oral hearing, the question was raised of the conflict between an earlier decision of mine, CIS/30/1993, and a recent decision of another Commissioner, CS/879/1995, about the period in issue before an appeal tribunal in review cases. Those decisions are in agreement that if an appeal tribunal concludes that there is to be no review or revision as at the date on which the adjudication officer had terminated entitlement to benefit, it should consider throughout the period down to the date of its decision whether the adjudication officer had proved that there should be review and revision. In CS/879/1995 the Commissioner held that once an appeal tribunal concluded that entitlement to benefit terminated on review at a particular date it should not consider any later period at all. In CIS/30/1993 I held that, as would be the case in an appeal from an adverse initial decision on a claim, the appeal tribunal should consider the entire period down to the date of its decision and could make a determination in favour of the claimant for periods falling after a termination of entitlement on review and a period of non-entitlement. Both representatives in the present case supported the view expressed in CIS/30/1993 and expressed no enthusiasm for a delay in the determination of this appeal in order to enable the opposing views to be argued out. In those circumstances and only for the purposes of this case, I direct the new appeal tribunal to apply the view expressed in CIS/30/1993. Therefore, evidence about the actual circumstances in relation to the care provided by the claimant for her father from January 1993 down to the date of the rehearing by the new appeal tribunal will be relevant.

26. So far as regulation 42(6) of the Income Support Regulations is concerned, the new appeal tribunal must apply the conclusions of law expressed in paragraphs 21 and 22 above. If the appeal tribunal is satisfied by the adjudication officer that the circumstances fall within regulation 42(6)(a) and that the claimant's father makes no payment to her, it will be acceptable for the new appeal tribunal next to consider the proviso on volunteers. For if the claimant comes within that proviso it will

not be necessary to grapple with the difficulties of "comparable employment". If satisfied that the claimant is a volunteer, as appears very probable so long as her father makes no payment, the new appeal tribunal must consider all the relevant circumstances in determining whether it is reasonable for the claimant to provide her services free of charge. No exhaustive list can be given of factors which will be relevant. The general background of the way in which the claimant came to be caring for her father and what alternatives, if any, would be available if she ceased to provide the care, as well as the nature and frequency of the care provided, must be considered, along with the amount of income and capital available to her father and what present and future commitments he has. For instance, if a person has substantial resources which are genuinely surplus to requirements the situation will be rather different from one where a person wishes to build up savings against a possible future need for care in a residential care or nursing home. The new appeal tribunal should investigate whether the claimant and her father have had any discussions about their financial relationship, including the possibility of his making payments to her, and what the results were. For instance, if there were no realistic alternative to the continued provision of care to a close relative by a claimant and the person cared for would not agree to make any payment for the care, that would point powerfully to it being reasonable for the claimant to continue to provide the services free of charge. The possible consequences if the claimant made or sought to make a charge will also be relevant. The new appeal tribunal must make findings of fact as to the claimant's motives in providing the care and for not imposing a charge. It must be emphasised again that the question to be asked is whether it is reasonable for the claimant to provide her services free of charge, not whether it is reasonable to expect her father to make her some payment. But, as noted in paragraph 22 above, the question whether it is reasonable for the claimant to provide her services free of charge must be looked at in the context of the income support scheme and the legitimate interest in not allowing those who can afford to pay for services to have those services subsidised by public funds.

27. If the proviso does not apply although no payment is made, then it may be sensible for the new appeal tribunal to consider the exception about the means of the person receiving the services. If it has to do so, the new appeal tribunal must adopt the approach to "means" approved by the Court of Appeal in Sharrock and set out by the adjudication officer in paragraph 10 of the submission dated 11 January 1995. The test is whether the person's means are insufficient to pay for the services actually provided, or to pay more than he does, not whether the person has the means to pay whatever amount of notional earnings might be calculated under regulation 42(6).

28. If neither the proviso nor the exception apply, the new appeal tribunal must determine what would be a comparable employment to the service actually performed by the claimant. For the amount of earnings which the claimant is to be treated as possessing is "such earnings (if any) as is reasonable for that

employment". "That employment" must refer to the comparable employment rather than the service performed by the claimant (as was held in Sharrock in relation to regulation 4(3) of the Resources Regulations). Precise findings about the nature of the care provided by the claimant and how it has varied over time will be necessary, particularly in terms of the nature of the care, whether any specialised or professional skills are required in the provision of the care, the hours involved, the frequency and regularity of needs, and whether the care has to provided during the day or at night or both. Only then can some comparable employment be identified, remembering that what has to be identified is not an identical employment or equivalent employment, but comparable employment.

29. At that point in the exercise the manifest difficulties thrown up by the loose drafting of regulation 42(6) become extreme. The structure is different from that of regulation 4(3) of the Resources Regulations. There, there was a discretion to deem earnings to be possessed, "calculated by reference to" comparable employment and the means of the person receiving the services. Under regulation 42(6), there is no discretion if the conditions for the application of the provision are met and it is the earnings for the comparable employment which must be treated as possessed. Without having had detailed submissions I do not wish to give any definite directions on matters which the new appeal tribunal may not in the end need to deal with. If it does reach this point I am afraid that the members of the new appeal tribunal will have to work out the solutions for themselves, aided by the submissions of the parties. I merely mention some of the problems here, without suggesting solutions. What if there is no truly comparable employment, either as an employee or as a self-employed person? Do the words "(if any)" suggest that in such circumstances the claimant is not to be treated as possessing any notional earnings under regulation 42(6)? What if the level or duration of services provided is such that no one person could provide those services on an employment basis? In Sharrock, the Court of Appeal seemed to accept that the cost of comparable employment would be £700 per week, but that was on the basis that under regulation 4(3) comparable employment and means were alternative ceilings on the amount of notional earnings. That is no longer the basis. Could a claimant who provided 24-hour care be fixed with the earnings of three or four care assistants working round the clock or 24 times the hourly rate for a care assistant for each day? Does the word "reasonable", where it is placed in regulation 42(6), allow some adjustment to produce a generally equitable outcome?

30. Finally, if the new appeal tribunal does treat the claimant as possessing some earnings under regulation 42(6), it must

consider the effect of regulation 42(8) on notional deductions for income tax, social security contributions and pension contributions and make the necessary findings of fact.

(Signed) J Mesher
Commissioner

Date: 19 JUL 1995

SUPPLEMENTARY BENEFITS ACT 1976

THE SOCIAL SECURITY COMMISSIONERS PROCEDURE REGULATIONS 1987 REGULATIONS 24(1)

APPEAL FROM DECISION OF SOCIAL SECURITY APPEAL TRIBUNAL ON A QUESTION OF LAW

DECISION OF THE SOCIAL SECURITY COMMISSIONER - CORRECTION

Name: SUPPLEMENTARY BENEFITS ACT 1976

THE SOCIAL SECURITY COMMISSIONERS PROCEDURE REGULATIONS 1987 REGULATIONS 24(1)

APPEAL FROM DECISION OF SOCIAL SECURITY APPEAL TRIBUNAL ON A QUESTION OF LAW

DECISION OF THE SOCIAL SECURITY COMMISSIONER - CORRECTION

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03 OCT 1995
C.A.S.

Name:

Social Security Appeal Tribunal:

Case No:

Para 15	Line 11	Delete:	Mr Taylor	Insert:	Mr Thomas
Para 15	Lines 27 & 28	Delete:	Mr Taylor	Insert:	Mr Thomas
Para 16	Line 1	Delete:	Mr Taylor	Insert:	Mr Thomas
Para 18	Line 1	Delete:	Mr Taylor's	Insert:	Mr Thomas's
Para 18	Line 16	Delete:	Mr Taylor's	Insert:	Mr Thomas's
Para 19	Line 1	Delete:	Mr Taylor's	Insert:	Mr Thomas's
Para 20	Line 1	Delete:	Mr Taylor's	Insert:	Mr Thomas's
Para 21	Line 1	Delete:	Mr Taylor's	Insert:	Mr Thomas's
Para 21	Line 5	Delete:	Mr Taylor's	Insert:	Mr Thomas's
Para 21	Line 18	Delete:	Mr Taylor	Insert:	Mr Thomas
Para 21	Line 29	Delete:	Mr Taylor	Insert:	Mr Thomas
Para 22	Line 5	Delete:	Mr Taylor	Insert:	Mr Thomas

(Signed) J Mesher
Commissioner

(Date) 29 August 1995

Commissioner's File: CIS/701/94
Region:

Form 9