

# **DMG - Volume 14: State pension credit**

## **Summary of changes from December 2021**

### **February 2024 updates**

#### **Chapter 84**

Chapters updated to include guidance on the treatment of cost of living additional payments at DMG 84015 & 84016,

### **August 2023 updates**

#### **Chapter 84**

Amendment to para. 84475, edited to include references to the new memo

### **March 2023 updates**

#### **Chapter 84**

Added virtual assets to the list of capital assets

### **May 2022 updates**

#### **Chapter 84**

Crypto assets added to the list of types of capital – para. 84021

### **December 2021 updates**

#### **Chapter 85**

Amendment incorporates Memo DMG 24/20 about disregarding UC as income. It only affects paragraph 85280.

### **September 2022 updates**

#### **Chapter 85**

Amendment: added para 85306 and the respective heading (including Scottish child payments as a disregarded income for SPC).