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STATUTORY RULES OF NORTHERN IRELAND

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**1996 No. 107**

**Travelling Expenses and Remission of Charges  
(Amendment) Regulations (Northern Ireland) 1996**

*Amendment of Schedule 1 to the principal regulations*

6.—(1) Table A of Part I of Schedule 1 to the principal regulations<sup>(1)</sup> (modifications of provisions of the Income Support (General) Regulations (Northern Ireland) 1987) shall be modified in accordance with the following provisions of this regulation.

(2) At the end of the entry corresponding to regulation 30 the following shall be added in column (2)—

“As if in sub-paragraph (1)(a) at the beginning there were inserted the words “except where sub-paragraph (b) or (c) applies,”.

As if in sub-paragraph (1)(b) at the beginning there were inserted the words “except where sub-paragraph (c) applies,”.

As if after sub-paragraph (1)(b) the word “or” and the following new sub-paragraph were inserted—

“(c) where the claimant provides in respect of the employment a profit and loss account and, where appropriate, a trading account or a balance sheet or both, and the profit and loss account is in respect of a period of at least 6 months but not exceeding 15 months and that period terminates within the twelve months preceding the date of claim or, as the case may be, the date when he paid the relevant charge or travelling expenses, over that period.”.

As if after paragraph (1) the following new paragraph were inserted—

“(1A) In paragraph (1)(c)—

- (a) “balance sheet” means a statement of the financial position of the employment disclosing its assets, liabilities and capital at the end of the period in question;
- (b) “profit and loss account” means a financial statement showing the net profit or loss of the employment for the period in question; and
- (c) “trading account” means a financial statement showing the revenue from sales, the cost of those sales and the gross profit arising during the period in question.”.

(3) After the entries for regulation 36 the following entries shall be inserted—

“Regulation 38(2) As if in paragraph (3) for the words “paragraph (9)” there were substituted the words “paragraph (3A) or (9)”.

As if after paragraph (3) there were inserted—

“(3A) For the purpose of paragraph (1)(a), in a case where earnings of the employment are calculated over a period determined under regulation 30(1)(c), the net profit of the employment

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(1) Relevant amending regulations are [S.R. 1990 No. 313](#), [S.R. 1991 No. 224](#) and [S.R. 1995 No. 301](#)

(2) Relevant amending regulations are [S.R. 1993 No. 373](#), [S.R. 1994 No. 327](#) and [S.R. 1995 No. 367](#)

shall, except where paragraph (9) applies, be calculated by taking into account the earnings of the employment relevant to that period (whether or not received in that period), less—

- (a) subject to paragraphs (5) to (7), any expenses relevant to that period (whether or not defrayed in that period) and which were wholly and exclusively incurred for the purposes of that employment;
- (b) an amount in respect of—
  - (i) income tax;
  - (ii) social security contributions payable under the Social Security Contributions and Benefits (Northern Ireland) Act 1992, calculated in accordance with regulation 39 (deduction of tax and contributions for self-employed earners); and
  - (iii) one half of any premium paid in the period that is relevant under regulation 30 in respect of a retirement annuity contract or a personal pension scheme.”.

As if in paragraph (4) after the word “shall” there were inserted the words “, except where paragraph (4A) or (9) applies.”.

As if after paragraph (4) there were inserted the following new paragraph—

“(4A) For the purposes of paragraph (1)(b), in a case where earnings of the employment are calculated over a period determined under regulation 30(1)(c), the net profit of the employment shall, except where paragraph (9) applies, be calculated by taking into account the earnings of the employment relevant to that period (whether or not received in that period) less, subject to paragraphs (5) to (7), any expenses relevant to that period (whether or not defrayed in that period) and which were wholly or exclusively incurred for the purposes of that employment.”.

As if in paragraphs (5), (6), (7) and (8) for the words “paragraph (3)(a) or (4)” there were substituted the words “paragraphs (3)(a), (3A)(a), (4) or (4A), as the case may be,”.

(4) After the fifth entry corresponding to Schedule 9 the following entry shall be inserted in column (2)—

“As if for sub-paragraph (1) of paragraph 29 the following sub-paragraph were substituted—

“(1) Subject to sub-paragraph (2), any payment received under an insurance policy taken out to insure against the risk of being unable to maintain payments of housing costs which qualify under paragraph 17(1)(zb) or (zc) of Schedule 3 or for repairs or improvements to the dwelling occupied as the home to the extent that it is used to meet—

- (a) repayments of unsecured loans for the purpose of carrying out repairs and improvements to the dwelling occupied as the home;
- (b) any amount due by way of premiums on that policy.”.