
STATUTORY RULES OF NORTHERN IRELAND

1996 No. 541

The Child Support Departure Direction and Consequential Amendments Regulations (Northern Ireland) 1996

Part III

Special Expenses

Costs incurred in travelling to work

13.—(1) Subject to paragraphs (2) and (3), the following costs shall constitute expenses for the purposes of paragraph 2(2) of Schedule 4B to the Order where they are incurred by the applicant for the purposes of travel between his home and his normal place of work—

- (a) the cost of purchasing a ticket for such travel;
- (b) the cost of purchasing fuel, where such travel is by a vehicle which is not carrying fare-paying passengers; or
- (c) in exceptional circumstances, the taxi fare for a journey which must unavoidably be undertaken during hours when no other reasonable mode of travel is available,

and any minor incidental costs, such as tolls or fees for the use of a particular road or bridge, incurred in connection with such travel.

(2) Where the Department considers any costs referred to in paragraph (1) to be unreasonably high or to have been unreasonably incurred it may substitute such lower amount as it considers reasonable, including a nil amount.

(3) Costs which can be set off against the income of the applicant under the Income and Corporation Taxes Act 1988⁽¹⁾ shall not constitute expenses for the purposes of paragraph (1).