
STATUTORY RULES OF NORTHERN IRELAND

2002 No. 164

The Social Security and Child Support (Miscellaneous Amendments) Regulations (Northern Ireland) 2002

Amendment of the Child Support (Maintenance Calculations and Special Cases) Regulations

8. In the Schedule to the Child Support (Maintenance Calculations and Special Cases) Regulations (Northern Ireland) 2001⁽¹⁾ (net weekly income)—

- (a) in paragraph 8(1) for “of the employment” there shall be substituted “in respect of employment which are of a type which would be taken into account under paragraph 7(1)”;
- (b) for paragraph 13 there shall be substituted the following paragraph—

“**13.**—(1) Subject to sub-paragraphs (2) and (3), payments made by way of disabled person’s tax credit under section 128 of the Contributions and Benefits Act⁽²⁾ to a non-resident parent shall be treated as the income of the non-resident parent, at the rate payable at the effective date.

(2) Where disabled person’s tax credit is payable where a non-resident parent and another person both meet the entitlement criteria for the payment and the amount which is payable has been calculated by reference to the weekly earnings of the non-resident parent and the other person—

- (a) where during the period which is used by the Inland Revenue to calculate the non-resident parent’s income the normal weekly earnings (as determined in accordance with Chapter II of Part V of the Disability Working Allowance (General) Regulations (Northern Ireland) 1992⁽³⁾) of that parent exceed those of the other person, the amount payable by way of disabled person’s tax credit shall be treated as the income of that parent;
- (b) where during that period the normal weekly earnings of that parent equal those of the other person, half of the amount payable by way of disabled person’s tax credit shall be treated as the income of that parent; and
- (c) where during that period the normal weekly earnings of that parent are less than those of that other person, the amount payable by way of disabled person’s tax credit shall not be treated as the income of that parent.

(3) Where—

- (a) disabled person’s tax credit is in payment; and

⁽¹⁾ S.R. 2001 No. 18

⁽²⁾ Section 128 was amended by Article 12 of, and paragraph 32 of Schedule 1 to, the Social Security (Incapacity for Work) (Northern Ireland) Order 1994 (S.I.1994/1898 (N.I. 12)), paragraph 17 of Schedule 2 to the Jobseekers (Northern Ireland) Order 1995 (S.I. 1995/2705 (N.I. 15)), section 14 of, and Schedule 1 to, the Tax Credits Act 1999 (c. 10) and Schedule 10 to the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11))

⁽³⁾ S.R. 1992 No. 78; relevant amending regulations are S.R. 1993 Nos. 120 and 373, S.R. 1994 Nos. 274 and 327, S.R. 1995 No. 86, S.R. 1996 Nos. 405, 476 and 583, S.R. 1997 No. 515, S.R. 1998 No. 2 and S.R. 1999 No. 107

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(b) not later than the effective date the person, or, if more than one, each of the persons by reference to whose entitlement that payment has been calculated is no longer the partner of the person to whom that payment is made, the payment shall only be treated as the income of the non-resident parent in question where he is in receipt of it.”.