



Income and Corporation Taxes Act 1970

1970 CHAPTER 10

PART II

ANNUAL PAYMENTS AND INTEREST

Special types of payment

65 Small maintenance payments

- (1) In this section "small maintenance payments" means payments under an order made by a court in the United Kingdom—
- (a) by one of the parties to a marriage (including a marriage which has been dissolved or annulled) to or for the benefit of the other party to that marriage for that other party's maintenance, or
 - (b) to any person for the benefit of, or for the maintenance or education of, a person under 21 years of age, not being such a payment as is mentioned in paragraph (a) above,
- being (subject to subsection (5) below) payments which—
- (i) are for the time being required by the order (whether as originally made or as varied) to be made—
 - ((A)) weekly at a rate not exceeding £7 10s. Od. per week, or
 - ((B)) monthly at a rate not exceeding £32 10s. Od. per month, and
 - (ii) would, apart from this section, fall within section 52 or 53 above (deduction of income tax from annual payments),
- and "small maintenance order" means an order providing for the making of small maintenance payments.
- (2) Notwithstanding anything in the said section 52 or 53, small maintenance payments shall be made without deduction of income tax.
- (3) Any sums paid in or towards the discharge of a small maintenance payment shall be chargeable under Case III of Schedule D, but the tax shall (notwithstanding anything

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in sections 119 to 121 of this Act) be computed in all cases on the payments falling due in the year of assessment, so far as paid in that or in any other year.

- (4) A person making a claim in that behalf shall be entitled, in computing his total income for any year of assessment for any of the purposes of the Income Tax Acts, to deduct sums paid by him in or towards the discharge of any small maintenance payments which fall due in that year; and, for the purposes of section 25 of this Act (personal reliefs not to be given in respect of charges on income), any amount which can be deducted under this subsection in computing the total income of a person shall be treated as if it were income the tax on which that person is entitled to charge against another person.
- (5) The Treasury may from time to time, by order made by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons, increase the amount of £7 10s. Od. and the amount of £32 10s. Od. in subsection (1)(i) above, either as respects payments within paragraph (a) of that subsection, or as respects payments within paragraph (b) thereof, or as respects both.
- (6) An order under subsection (5) above which increases, or further increases, the said amount of £7 10s. Od. for a class of payments shall increase, or further increase, the amount of £32 10s. Od. for that class of payments so that it is 52 twelfths of the weekly amount or, if that does not give a convenient round sum, such other amount as appears to the Treasury to be the nearest convenient round sum; and an order under that subsection may contain provision whereby it—
- (a) does not in general affect payments falling due in the year of assessment in which it comes into force under small maintenance orders made before its coming into force, but
 - (b) in the case of a small maintenance order which was made before that time but is varied or revived after that time, does apply in relation to payments falling due under that order at any time after the variation or revival.
- (7) Where a court—
- (a) make or revive a small maintenance order, or
 - (b) vary or revive an order so that it becomes, or ceases to be, a small maintenance order, or
 - (c) change the persons who are entitled to small maintenance payments,
- the court shall furnish to the Board, in such form as the Board may prescribe, particulars of the order or variation, as the case may be, the names of the persons affected by the order, and, so far as known to the court, the addresses of those persons.

In this subsection—

" the persons affected ", in relation to a small maintenance order, means the person liable to make the payments under the order and any person for the time being entitled to the payments, and

references to the variation of an order include references to the making of an order changing the persons entitled to the payments thereunder.

66 Tithe annuities

- (1) No deduction in respect of income tax shall be made from any instalment of any annuity within the meaning of the Tithe Acts 1936 and 1951.

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- (2) Five-sixths, but no more, of the amount of any payment made as such an instalment, or as part of such an instalment, shall for income tax purposes be deducted from, or set off against, the income of the person making the payment for the year of assessment in which the instalment becomes payable, and income tax shall be discharged or repaid accordingly.