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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make amendments to:

1. the Child Support (Collection and Enforcement) Regulations 1992 ([S.I.1992/1989](#));
2. the Child Support (Information, Evidence and Disclosure) Regulations 1992 ([S.I.1992/1812](#));
3. the Child Support (Maintenance Assessments and Special Cases) Regulations 1992 ([S.I.1992/1815](#)); and
4. the Child Support (Maintenance Calculations and Special Cases) Regulations 2000 ([S.I.2001/155](#)).

The powers exercised to make these Regulations are those contained in the Child Support Act 1991 (“the 1991 Act”). Some of those powers are conferred by provisions of the 1991 Act prior to the amendments made to that Act by the Child Support, Pensions and Social Security Act 2000 (“the 2000 Act”), which amendments are not fully in force, and relate to the child support scheme which was in force prior to 3rd March 2003 and which remains in force for the purposes of certain cases (“old scheme cases”). This includes powers contained in Part 1 of Schedule 1 to the 1991 Act which, by virtue of section 52(2) of the 1991 Act for old scheme cases are subject to affirmative resolution procedure. Other powers are conferred by provisions of the 1991 Act as amended by the 2000 Act, which relate to the child support scheme provided for by those amendments and which came into force for the purposes of specified categories of cases on 3rd March 2003 (see the Child Support, Pensions and Social Security Act 2000 (Commencement No 12) Order 2003 [S.I.2003/192](#)) (“new scheme cases”). Section 14(1) is exercised in these Regulations in both its unamended form for old scheme cases (in regulations 3 and 4) and as amended by the 2000 Act for new scheme cases (in regulations 3 and 5). The amendments to regulation 3 apply equally to old and new scheme cases.

Regulation 2 amends the Child Support (Collection and Enforcement) Regulations 1992 by removing references to residence as the basis for jurisdiction in relation to liability orders and deduction from earnings orders. This reflects changes to courts’ legislation. It also ensures that rights of appeal are not limited to those who are UK resident and extends periods for appeal and periods of notice where the liable person is resident outside the UK.

Regulation 3 amends the definition of taxable profits in the Child Support (Information, Evidence and Disclosure) Regulations 1992 to bring it into line with the amendments in regulations 4 and 5.

Regulation 4 amends the Child Support (Maintenance Assessment and Special Cases) Regulations 1992 which apply to old scheme cases. It provides a new definition of taxable profits on which the maintenance assessment of a self-employed earner will be based, bringing it into line with the definition for income tax purposes. A self-employed earner’s taxable profits will be calculated for child support purposes as they would be for tax purposes – meaning that capital allowances will be deducted from, and balancing charges applied to, gross profits in line with tax legislation. The figure will in general be derived from information supplied by Her Majesty’s Revenue and Customs. Where tax information is not available, taxable profits are calculated on a different basis as set out in the amended Regulations. Regulation 5 makes similar amendments to the Child Support (Maintenance Calculation and Special Cases) Regulations 2000 for new scheme cases.

A full regulatory impact assessment has not been produced for this instrument as it has no effect on the costs of business, charities or voluntary bodies.