
STATUTORY INSTRUMENTS

2007 No. 1979

**The Child Support (Miscellaneous
Amendments) Regulations 2007**

Amendment of the Child Support (Maintenance Calculations and Special Cases) Regulations 2000

5.—(1) Amend Part 3 of the Schedule to the Child Support (Maintenance Calculations and Special Cases) Regulations 2000(1) in accordance with this regulation.

(2) In paragraph 7—

(a) for the title “Figures submitted to the Inland Revenue”, substitute “Net weekly income of non-resident parent as a self-employed earner”;

(b) for sub-paragraph (1) substitute—

“(1) Subject to sub-paragraph (6) and to paragraph 8, the net weekly income of the non-resident parent as a self-employed earner shall be his gross earnings less the deductions to which sub-paragraph (3) applies.”;

(c) after sub-paragraph (1) insert—

“(1A) In this paragraph and paragraph 8 a person’s “gross earnings” are his taxable profits calculated in accordance with Part 2 of the Income Tax (Trading and Other Income) Act 2005.”;

(d) for sub-paragraph (2) substitute—

“(2) The non-resident parent shall provide to the Secretary of State on demand a copy of—

(a) any tax calculation notice issued to him by Her Majesty’s Revenue and Customs;
and

(b) any revised tax calculation notice issued to him by Her Majesty’s Revenue and Customs.”;

and

(e) omit sub-paragraph (7).

(3) In paragraph 8—

(a) in sub-paragraph (1)—

(i) in paragraph (b) omit “ or;” and

(ii) omit paragraph (c);

(b) in sub-paragraph (3)(b) omit sub-paragraphs (i), (iii), (iv), (v) and (vii).