
STATUTORY INSTRUMENTS

2012 No. 2677

The Child Support Maintenance Calculation Regulations 2012

PART 4

THE MAINTENANCE CALCULATION RULES

CHAPTER 1

DETERMINATION OF GROSS WEEKLY INCOME

Historic income – the HMRC figure

36.—(1) The HMRC figure is the amount identified by HMRC from information provided in a self-assessment return or under the PAYE regulations, as the sum of the income on which the non-resident parent was charged to tax for the latest available tax year—

- (a) under Part 2 of ITEPA (employment income);
- (b) under Part 9 of ITEPA (pension income);
- (c) under Part 10 of ITEPA (social security income) but only in so far as that income comprises the following taxable UK benefits listed in Table A in Chapter 3 of that Part—
 - (i) incapacity benefit;
 - (ii) contributory employment and support allowance;
 - (iii) jobseeker's allowance; and
 - (iv) income support; and
- (d) under Part 2 of ITTOIA (trading income).

[^{F1}(2) The amount identified as income for the purposes of paragraph (1)(a) is to be taken after any deduction for relievable pension contributions made by the non-resident parent's employer in accordance with net pay arrangements.]

(3) The amount identified as income for the purposes of paragraph (1)(b) is not to include a UK social security pension.

(4) The amount identified as income for the purposes of paragraph (1)(d) is to be taken after deduction of any relief under section 83 of the Income Tax Act 2007 ^{M1} (carry forward trade loss relief against trade profits).

(5) Where, for the latest available tax year, HMRC has both information provided in a self-assessment return and information provided under the PAYE Regulations, the amount identified for the purposes of paragraph (1) is to be taken from the former.

Textual Amendments

- F1** [Reg. 36\(2\)](#) substituted (4.7.2019) by [The Child Support \(Miscellaneous Amendments\) Regulations 2019 \(S.I. 2019/1084\)](#), regs. 1(3), **14**

Changes to legislation: There are currently no known outstanding effects for the The Child Support Maintenance Calculation Regulations 2012, Section 36. (See end of Document for details)

Commencement Information

- II** Reg. 36 wholly in force; reg. 36 not in force at made date; reg. 36 in force at 29.7.2013 for certain purposes and reg. 36 in force at 25.11.2013 in so far as not already in force, see reg. 1, SI 2013/1860 and S.I. 2013/2947

Marginal Citations

- M1** 2007 c. 3.

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