

SCHEDULE

NET WEEKLY INCOME

PART IV

TAX CREDITS

Disabled Person's Tax Credits

13. Payments made by way of disabled person's tax credit under section 129 of the Contributions and Benefits Act⁽¹⁾ to a non-resident parent shall be treated as the income of the non-resident parent at the rate payable at the effective date.

(1) See section 1 of, and paragraphs 1 and 2(h) of Schedule 1 to, the Tax Credits Act 1999.