
STATUTORY INSTRUMENTS

1986 No. 328

INCOME TAX

The Income Tax (Small Maintenance Payments) Order 1986

<i>Made - - - -</i>	<i>25th February 1986</i>
<i>Laid before the</i>	
<i>House of Commons</i>	<i>26th February 1986</i>
<i>Coming into Operation</i>	<i>6th April 1986</i>

The Treasury, in exercise of the powers conferred upon them by section 65(5) of the Income and Corporation Taxes Act 1970^(a), hereby make the following Order:—

1.—(1) This Order may be cited as the Income Tax (Small Maintenance Payments) Order 1986, and shall come into operation on 6th April 1986.

(2) In this Order “section 65(1A)” means subsection (1A) of section 65 of the Income and Corporation Taxes Act 1970 (which specifies the conditions to be satisfied so that payments made under an order of a court in the United Kingdom are “small maintenance payments” within the meaning of the said section 65).

2.—(1) The maximum weekly rates specified in paragraphs (a)(i) and (b)(i) of section 65(1A) shall be increased from £33 to £48.

(2) The maximum monthly rates specified in paragraphs (a)(ii) and (b)(ii) of section 65(1A) shall be increased from £143 to £208.

(3) The maximum weekly rate specified in paragraph (c)(i) of section 65(1A) shall be increased from £18 to £25, and the maximum monthly rate specified in paragraph (c)(ii) of section 65(1A) shall be increased from £78 to £108.

T. Garel-Jones

A. G. Hamilton,

Two of the Lords Commissioners
of Her Majesty's Treasury.

25th February 1986.

(a) 1970 c.10; section 65 was amended by section 33 of the Finance Act 1982 (c.39).

EXPLANATORY NOTE

(This Note is not part of the Order.)

Section 65 of the Income and Corporation Taxes Act 1970 (as amended by section 33 of the Finance Act 1982) provides that income tax is not to be deducted at source from certain weekly or monthly payments (called “small maintenance payments”) payable under the order of a court in the United Kingdom for the maintenance of a party to a broken marriage, or to any person under 21 for his own benefit, maintenance or education, or to any other person for the benefit, maintenance or education of a person under 21.

This Order increases the weekly and monthly limits for payments for the maintenance of a party to a broken marriage or to any person under 21 for his own benefit, maintenance or education from £33 to £48 and from £143 to £208 respectively, and the limits for payments to any other person for the benefit, maintenance or education of a person under 21 from £18 to £25 and from £78 to £108 respectively.

The Order applies to all payments falling due after 5th April 1986, whether under orders in force at that date or under orders made, varied or revived after that date.

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