STATUTORY INSTRUMENTS

1995 No. 1045

The Child Support and Income Support (Amendment) Regulations 1995

Amendment of regulation 1 of the Maintenance Assessments and Special Cases Regulations

- **41.**—(1) Regulation 1 of the Maintenance Assessments and Special Cases Regulations (citation, commencement and interpretation) ^{MI} shall be amended in accordance with the following provisions of this regulation.
 - (2) In paragraph (2)—
 - (i) for the definition of "day to day care" there shall be substituted the following definition—
 ""day to day care" means—
 - (a) care of not less than 104 nights in total during the 12 month period ending with the relevant week; or
 - (b) where, in the opinion of the child support officer, a period other than 12 months but ending with the relevant week is more representative of the current arrangements for the care of the child in question, care during that period is not less in total than the number of nights which bears the same ratio to 104 nights as that period bears to 12 months,

and for the purpose of this definition—

- (i) where a child is a boarder at a boarding school, or is an in-patient in a hospital, the person who, but for those circumstances, would otherwise provide day to day care of the child shall be treated as providing day to day care during the periods in question;
- (ii) "relevant week" shall have the meaning ascribed to it in head (ii) of subparagraph (a) of the definition of "relevant week" in this paragraph;";
- (ii) after the definition of the word "prisoner" there shall be inserted the following definition—
 ""qualifying transfer" has the meaning assigned to it in Schedule 3A;" and
- (iii) in the definition of the word "student" for the words "Education (Mandatory Awards) Regulations 1988" there shall be substituted the words

"Education (Mandatory Awards) (No. 2) Regulations 1993" M2

- (3) In paragraph (2A)—
 - (a) after the words "personal pension scheme, then" there shall be inserted the words "subject to sub-paragraph (e)";
 - (b) in sub-paragraph (a), for the words "effective date" there shall be substituted the words "relevant week";
 - (c) in sub-paragraph (c), the words "or personal" shall be omitted and for the word "paid." there shall be substituted the words "paid; and ";

- (d) after sub-paragraph (c), the following sub-paragraphs shall be added—
 - "(d) the amount to be deducted in respect of contributions towards a personal pension scheme shall be one half of the contributions paid by that person or, where that scheme is intended partly to provide a capital sum to discharge a mortgage secured on that person's home, 37.5 per centum of those contributions;
 - (e) in relation to any bonus or commission which may be included in that person's income—
 - (i) the amount to be deducted in respect of income tax shall be calculated by applying to the gross amount of that bonus or commission the rate or rates of income tax applicable in the relevant week;
 - (ii) the amount to be deducted in respect of primary Class 1 contributions under the Contributions and Benefit Act or under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 shall be calculated by applying to the gross amount of that bonus or commission the appropriate main primary percentage applicable in the relevant week; and
 - (iii) the amount to be deducted in respect of contributions paid by that person in respect of the gross amount of that bonus or commission towards an occupational pension scheme shall be one half of any sum so paid.".

Marginal Citations

M1 There are amendments to regulation 1 which are not relevant for the purpose of these regulations.

M2 S.I. 1993/2914.

Changes to legislation:
There are currently no known outstanding effects for the The Child Support and Income Support (Amendment) Regulations 1995, Section 41.