
STATUTORY INSTRUMENTS

1995 No. 1045

**The Child Support and Income Support
(Amendment) Regulations 1995**

Amendment of Schedule 1 to the Maintenance Assessments and Special Cases Regulations

54.—(1) Schedule 1 to the Maintenance Assessments and Special Cases Regulations (Calculation of N and M)^{M1} shall be amended in accordance with the following provisions of this regulation.

(2) In head (a) of sub-paragraph (1) of a paragraph 1 after the words “bonus, commission,” there shall be inserted the words “ payment in respect of overtime, ”.

(3) In sub-paragraph (3) for paragraph 1—

(a) in head (a)(ii), after the words “Contributions and Benefits Act” there shall be inserted the words “ or under the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ”;

(b) in head (b) for the words “occupational or personal pension scheme” there shall be substituted the words “ occupational pension scheme ”; and

(c) after head (b) there shall be inserted the following head—

“(c) one half of any sums paid by the parent towards a personal pension scheme, or, where that scheme is intended partly to provide a capital sum to discharge a mortgage secured upon the parent’s home, 37.5 per centum of any such sums.”.

(4) For sub-paragraph (1) of paragraph 2 (calculation of income of employed earners) there shall be substituted the following sub-paragraph—

“(1) Subject to sub-paragraphs (2) to (4), the amount of the earnings to be taken into account for the purpose of calculating N and M shall be calculated or estimated by reference to the average earnings at the relevant week having regard to such evidence as is available in relation to that person’s earnings during such period as appears appropriate to the child support officer beginning not earlier than eight weeks before the relevant week and ending not later than the date of the assessment and for the purpose of that calculation or estimate he may consider evidence of that person’s cumulative earnings during the period beginning with the start of the year of assessment (within the meaning of section 832 of the Income and Corporation Taxes Act 1988^{M2}) in which the relevant week falls and ending with a date no later than the date of the assessment.”.

(5) In sub-paragraph (3) of paragraph 3 (earnings of self-employed earner)—

(a) in head (b) after the words “paragraph 4” there shall be inserted the words “ or 5(2) ”;

(b) in head (e) after the words “pension scheme” there shall be inserted the words “ , or, where that scheme is intended partly to provide a capital sum to discharge a mortgage or charge secured upon the parent’s home, 37.5 per centum of the contributions payable ”.

(6) For sub-paragraph (5) of paragraph 3, there shall be substituted the following sub-paragraph—

“(5) For the purposes of sub-paragraph (3)(c), the amount of income tax to be allowed against earning shall be calculated—

- (a) where the earnings are determined over a period of 12 months on the basis of chargeable earnings and as if those earnings, less any personal allowance applicable to the earner under Chapter 1 of Part VII of the Income and Corporation Taxes Act 1988 (Personal Relief), were assessable to income tax at the rates of tax applicable at the effective date; or
 - (b) where the earnings are determined over a period of less than 12 months on the basis of chargeable earnings and as if those earnings, less a proportionate part of any personal allowance applicable to the earner under Chapter 1 of Part VII of the Income and Corporation Taxes Act 1988 (Personal Relief), were assessable to income tax at the rates of tax applicable at the effective date, but the amount of the earnings to which each tax rate applies shall be determined on the basis that the ratio of that amount to the full amount of chargeable earnings to which each tax rate applies is the same as the ratio of the proportionate part of the personal allowance to the full personal allowance.”.
- (7) In sub-paragraph (6)(a) of paragraph 3, for “(4)” there shall be substituted “ (3) ”.
- (8) For sub-paragraph (7) of paragraph 3, there shall be substituted the following sub-paragraph—
- “(7) In the case of a self-employed earner whose employment is carried on in partnership or is that of a share fisherman within the meaning of the Social Security (Mariners’ Benefits) Regulations 1975 ^{M3}, sub-paragraph (3) shall have effect as though it requires—
- (a) a deduction from the earner’s estimated or, where appropriate, actual share of the gross receipts of the partnership or fishing boat, of his share of the sums likely to be deducted or, where appropriate, deducted from those gross receipts under heads (a) and (b) of that sub-paragraph; and
 - (b) a deduction from the amount so calculated of the sums mentioned in heads (c) to (e) of that sub-paragraph.”.
- (9) Paragraph 5 (calculation of income of self-employed earner) shall be amended as follows—
- (a) in sub-paragraph (1) for the words “(2) and (3)” there shall be substituted the words “ (2) to (3) ”;
 - (b) in sub-paragraph (2)—
 - (i) at the beginning for the word “Where” there shall be substituted the words “ Subject to sub-paragraph (2A), where ”;
 - (ii) for the words “12 months” there shall be substituted the words “ 24 months ”; and
 - (c) after sub-paragraph (2) there shall be inserted the following sub-paragraph—

“(2A) Where the child support officer is satisfied that, in relation to the person referred to in sub-paragraph (2) there is more than one profit and loss account, each in respect of different periods, both or all of which satisfy the conditions mentioned in that sub-paragraph, the provisions of that sub-paragraph shall apply only to the account which relates to the latest such period, unless the officer is satisfied that the latest such account is not available for reasons beyond the control of that person, in which case he may have regard to any such other account which satisfies the requirements of that sub-paragraph.”.
- (10) In paragraph 20, in sub-paragraph (b) for the words “three times” there shall be substituted the words “ one-and-a-half times ”.
- (11) In paragraph 23 after the words “that child” there shall be added the following sub-paragraph—
- “.
- (e) the first £10 of any other income of that child”.

Changes to legislation: There are currently no known outstanding effects for the The Child Support and Income Support (Amendment) Regulations 1995, Section 54. (See end of Document for details)

.....

Marginal Citations

M1 [Schedule 1](#) has been amended: the relevant amending instrument is [S.I. 1993/913](#).

M2 [1988 c.1](#).

M3 [S.I. 1975/470](#).

Changes to legislation:

There are currently no known outstanding effects for the The Child Support and Income Support (Amendment) Regulations 1995, Section 54.