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STATUTORY INSTRUMENTS

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**2002 No. 1204**

**The Child Support (Miscellaneous Amendments) Regulations 2002**

**Amendment of the Maintenance Calculations and Special Cases Regulations**

7.—(1) The Schedule to the Maintenance Calculations and Special Cases Regulations (net weekly income) shall be amended in accordance with the following paragraphs.

(2) In paragraph 8(1), for “of the employment” there shall be substituted “in respect of employment which are of a type which would be taken into account under paragraph 7(1)”.

(3) For paragraph 13, there shall be substituted—

“**13.**—(1) Subject to sub-paragraphs (2) and (3), payments made by way of disabled person’s tax credit under section 129 of the Contributions and Benefits Act<sup>(1)</sup> to a non-resident parent shall be treated as the income of the non-resident parent, at the rate payable at the effective date.

(2) Where disabled person’s tax credit is payable where a non-resident parent and another person both meet the entitlement criteria for the payment and the amount which is payable has been calculated by reference to the weekly earnings of the non-resident parent and the other person—

- (a) where during the period which is used by the Inland Revenue to calculate the non-resident parent’s income the normal weekly earnings (as determined in accordance with Chapter II of Part V of the Disability Working Allowance (General) Regulations 1991<sup>(2)</sup>) of that parent exceed those of the other person, the amount payable by way of disabled person’s tax credit shall be treated as the income of that parent;
- (b) where during that period the normal weekly earnings of that parent equal those of the other person, half of the amount payable by way of disabled person’s tax credit shall be treated as the income of that parent; and
- (c) where during that period the normal weekly earnings of that parent are less than those of that other person, the amount payable by way of disabled person’s tax credit shall not be treated as the income of that parent.

(3) Where—

- (a) disabled person’s tax credit is in payment; and
- (b) not later than the effective date the person, or, if more than one, each of the persons by reference to whose entitlement that payment has been calculated is no longer the partner of the person to whom that payment is made,

the payment shall only be treated as the income of the non-resident parent in question where he is in receipt of it.”.

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(1) See section 1 of, and paragraphs 1 and 2(h) of Schedule 1 to, the Tax Credits Act 1999 (c. 10).

(2) S.I. 1991/2887. Chapter II was amended by regulation 17 of S.I. 1993/315, regulation 39 of S.I. 1993/2119, regulation 3 of S.I. 1994/1924, regulation 3 of S.I. 1994/2139, regulation 3 of S.I. 1996/1994, regulation 2 of S.I. 1996/3137 and regulations 16, 17 and 26 of, and Schedule 2 to, S.I. 1999/2487.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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