
STATUTORY INSTRUMENTS

2007 No. 1979

**The Child Support (Miscellaneous
Amendments) Regulations 2007**

Amendment of the Child Support (Information, Evidence and Disclosure) Regulations 1992

3.—(1) Amend the Child Support (Information, Evidence and Disclosure) Regulations 1992(1) in accordance with this regulation.

(2) In regulation 1(2) (citation, commencement and interpretation) at end insert—

““taxable profits” means profits calculated in accordance with Part 2 of the Income Tax (Trading and Other Income) Act 2005(2).”

(3) In regulation 3(2)(h) (purposes for which information or evidence may be required) omit—

(a) “total”; and

(b) “as submitted to, or as issued to him by, the Inland Revenue.”.

(1) [S.I.1992/1812](#). Relevant amendments were made by [S.I.1995/1045](#), [S.I.1995/3261](#), [S.I.1996/1945](#), [S.I.1998/58](#), [S.I.1999/977](#), [S.I.1999/1510](#), [S.I.2001/161](#), [S.I.2003/3206](#), [S.I.2005/2877](#) and [S.I.2006/1520](#).

(2) [2005 c.5](#). This brings the definition of “taxable profits” for child support purposes into line with the definition for income tax purposes. Capital allowances will be deducted from, and balancing charges applied to, gross profits from self-employment to determine a self-employed person’s earnings.