
STATUTORY INSTRUMENTS

2012 No. 712

The Child Support (Miscellaneous Amendments) Regulations 2012

Amendment of the Maintenance Calculations and Special Cases Regulations

- 6.—(1) The Maintenance Calculations and Special Cases Regulations are amended as follows.
- (2) In regulation 1(2) (interpretation), in the definition of “employed earner”—
- (a) in sub-paragraph (a) omit “and”; and
 - (b) at the end of sub-paragraph (b) add—
“and
a person gainfully employed outside the United Kingdom if the person’s income from that employment is chargeable to tax under the Income Tax (Earnings and Pensions) Act 2003 or would be were it not for any double taxation arrangements under Part 2 of the Taxation (International and Other Provisions) Act 2010.”
- (3) In regulation 1(2), for the definition of “self-employed earner” substitute—
““self-employed earner” has the same meaning as in section 2(1)(b) of the Contributions and Benefits Act except that it includes a person gainfully employed otherwise than in employed earner’s employment (whether or not he is also employed in such employment)—
- (a) in Northern Ireland; or
 - (b) outside the United Kingdom if the person’s income from that gainful employment is chargeable to tax under the Income Tax (Trading and Other Income) Act 2005 or would be were it not for any double taxation arrangements made under Part 2 of the Taxation (International and Other Provisions) Act 2010.”
- (4) In the Schedule (net weekly income), in paragraph 5(2), after “For the purposes of sub-paragraph (1)(a),” insert “except for cases falling within sub-paragraph (3),”.
- (5) In the Schedule, after paragraph 5(2), insert the following sub-paragraphs—
- “(3) For the purposes of sub-paragraph (1)(a), where an employed earner is gainfully employed outside the United Kingdom, amounts deducted by way of income tax shall be—
 - (a) the amounts actually deducted in respect of income tax applicable to the income in question, whether that is paid in full in Great Britain or outside Great Britain, or partly paid both in Great Britain and outside Great Britain; or
 - (b) where insufficient or unreliable evidence or information is provided by the non-resident parent as to the actual amounts deducted, the amounts that would have been deducted had that employed earner been gainfully employed in Great Britain.
 - (4) For the purposes of sub-paragraph (1)(b), where an employed earner is gainfully employed outside the United Kingdom, amounts deducted by way of primary Class

1 contributions(1) shall be the amounts actually deducted under the Contributions and Benefits Act or under the Contributions and Benefits (Northern Ireland) Act and amounts actually deducted outside the United Kingdom for payments of a similar nature.”.

(6) In the Schedule, after paragraph 6, insert—

“Estimate of net weekly income of employed earner where insufficient information available

6A.—(1) Where the Commission is calculating net weekly income of an employed earner under Part II of the Schedule and the information available in relation to that income is insufficient or unreliable, the Commission may estimate that income and, in doing so, may make any assumptions as to any fact.

(2) Where the Commission is satisfied that the non-resident parent is engaged in a particular occupation as an employee, the assumptions referred to in sub-paragraph (1) may include an assumption that the non-resident parent has the average net weekly income of a person engaged in that occupation in the United Kingdom or any part of the United Kingdom.”.

(7) In the Schedule, after paragraph 9, insert—

“Estimate of net weekly income of self-employed earner where insufficient information available

9A.—(1) Where the Commission is calculating net weekly income of a self-employed earner under Part III of the Schedule and the information available in relation to that income is insufficient or unreliable, the Commission may estimate that income and, in doing so, may make any assumptions as to any fact.

(2) Where the Commission is satisfied that the non-resident parent is engaged in a particular occupation as a self-employed earner, the assumptions referred to in sub-paragraph (1) may include an assumption that the non-resident parent has the average net weekly income of a person engaged in that occupation in the United Kingdom or any part of the United Kingdom.”.

(1) Primary Class 1 contributions are defined for Great Britain in Part 1 of the Social Security Contributions and Benefits Act 1992 (c. 4) and for Northern Ireland in the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7). These are payments for National Insurance paid by those that are employed.