Draft Statutory Instrument laid before Parliament under section 52(2) of the Child Support Act 1991 for approval by resolution of each House of Parliament

DRAFT STATUTORY INSTRUMENTS

1999 No.

FAMILY LAW

CHILD SUPPORT

The Child Support (Miscellaneous Amendments) Regulations 1999

Made - - - -	*1999*
Coming into force	
Regulations 1—3, 4(1)(3) and (4), 5, 6(1)(2)(b)(3)(4)(5)(e)(f)(g) and (h) (6)(7) and 7	*6th April 1999*
Regulations 4(2) and 6(2)(a)(5)(a)(b)(c) and (d)	*4th October 1999*

Whereas a draft of this instrument was laid before Parliament in accordance with section 52(2) of the Child Support Act 1991(**1**), and approved by a resolution of each House of Parliament:

Now, therefore, the Secretary of State for Social Security, in exercise of the powers conferred by section 14(3), 32(1), (8) and (9), 42(1), 47(1) and (2), 51, 52(4), 54 and 55(1) of, and paragraphs 5(1) and (2) of Schedule 1 to, the Child Support Act 1991(**2**), and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Child Support (Miscellaneous Amendments) Regulations 1999.

(2) These Regulations shall come into force on 6th April 1999 with the exception of regulations 4(2), 6(2)(a) and (5)(a)(b)(c) and (d), which shall come into force on 4th October 1999.

(3) In these Regulations—

"the Act" means the Child Support Act 1991;

(**1**) 1991 c. 48. Schedules 28A to 28I of and Schedules 4A and 4B to the Child Support Act 1991 were inserted by sections 1 to 9 of the Child Support Act 1995 c. 34.

(**2**) Section 54 is cited because of the meaning ascribed to the word "prescribed".

"the Collection and Enforcement Regulations" means the Child Support (Collection and Enforcement) Regulations 1992(**3**);

"the Fees Regulations" means the Child Support Fees Regulations 1992(**4**);

"the first commencement day" means 6th April 1999;

"the Information, Evidence and Disclosure Regulations" means the Child Support (Information, Evidence and Disclosure) Regulations 1992(**5**);

"the Inland Revenue" means the Board of Commissioners of Inland Revenue;

"the Maintenance Assessment Procedure Regulations" means the Child Support (Maintenance Assessment Procedure) Regulations 1992(**6**);

"the Maintenance Assessments and Special Cases Regulations" means the Child Support (Maintenance Assessments and Special Cases) Regulations 1992(**7**); and

"the second commencement day" means 4th October 1999.

Amendment of the Collection and Enforcement Regulations

2.—(1) The Collection and Enforcement Regulations shall be amended in accordance with the following provisions of this regulation.

(2) In head (b) of sub-paragraph (4) of regulation 8 (interpretation of Part III)(**8**), following the word "forces" there shall be inserted the words "other than pay or allowances payable by his employer to him as a special member of a reserve force (within the meaning of the Reserve Forces Act 1996(**9**))".

(3) Regulation 25 (offences) shall be amended as follows—

(a) after "orders)—" there shall be inserted "(aa) regulation 14(1);";

(b) for "(a)" there shall be substituted "(ab)".

Amendment of the Fees Regulations

3. In paragraph (3A) of regulation 3 of the Fees Regulations (liability to pay fees)(**10**), for "1999" there shall be substituted "2001".

Amendment of the Information, Evidence and Disclosure Regulations

4.—(1) The Information, Evidence and Disclosure Regulations shall be amended in accordance with the following provisions of this regulation.

(2) In head (h) of paragraph (2) of regulation 3 (purposes for which information or evidence may be required)(**11**) after the word "name," there shall be inserted the words "the total taxable profits derived from his employment as a self-employed earner, as submitted to, or as issued to him by, the Inland Revenue,".

(3) Regulation 9 (disclosure of information to an appropriate authority for use in the exercise of housing benefit or council tax benefit functions) is hereby revoked.

(**3**) S.I.1992/1989.
(**4**) S.I. 1992/3094.
(**5**) S.I. 1992/1812.
(**6**) S.I. 1992/1813.
(**7**) S.I. 1992/1815.
(**8**) Regulation 8 has been amended by S.I. 1993/913, S.I. 1995/1045 and S.I. 1996/1945.
(**9**) 1996 c. 14.
(**10**) Paragraph (3A) was inserted into regulation 3 by S.I. 1995/1045, and amended by regulation 4 of S.I. 1996/3196.
(**11**) Regulation 3 has been amended by S.I. 1995/1045 and 3261, S.I. 1996/1945, and 1998/58.

(4) In paragraph (1) of regulation 9A (disclosure of information to other persons)(**12**), for the words "given to him by" there shall be substituted the words "held by him for the purposes of the Act relating to".

Amendment of the Maintenance Assessment Procedure Regulations

5. In Schedule 1 to The Maintenance Assessment Procedure Regulations (meaning of "child" for the purposes of the Act)(**13**), in paragraph 1, sub-paragraph (1)(a) and (3)(a), paragraph 4, sub-paragraph (2)(a), and paragraph 6, for the words "youth training" there shall be substituted the words "work-based training for young people or, in Scotland, Skillseekers training".

Amendment of the Maintenance Assessments and Special Cases Regulations

6.—(1) The Maintenance Assessments and Special Cases Regulations shall be amended in accordance with the following provisions of this regulation.

(2) In paragraph (2) of regulation 1 (citation, commencement and interpretation)(**14**)—

(a) in the definition of "earnings" for the words "1 or 3" there shall be substituted the words "1, 2A or 3";

(b) for the words "youth training" there shall be substituted the words "work-based training for young people or, in Scotland, Skillseekers training".

(3) In sub-paragraph (a) of paragraph (3) of regulation 7 (net income: calculation or estimation of N)(**15**), for the words "youth training" there shall be substituted the words "work-based training for young people or, in Scotland, Skillseekers training".

(4) In paragraph (4) of regulation 19 (both parents are absent)(**16**) for the word "parent." there shall be substituted the words "parent, or, from the effective date as determined by paragraph (2) of regulation 30 of the Maintenance Assessment Procedure Regulations, whichever is the later.".

(5) Schedule 1 (calculation of N and M)(**17**), shall be amended as follows—

(a) at the beginning of Chapter 2 (earnings of a self-employed earner) there shall be inserted the following paragraphs—

"**2A.**—(1) Subject to paragraphs 2B, 2C, 4 and 5A, "earnings" in the case of employment as a self-employed earner shall have the meaning given by the following provisions of this paragraph.

(2) "Earnings" means the total taxable profits from self-employment of that earner as submitted to the Inland Revenue, less the following amounts—

(a) any income tax relating to the taxable profits from the self-employment determined in accordance with sub-paragraph (3);

(b) any National Insurance Contributions relating to the taxable profits from the self-employment determined in accordance with sub-paragraph (4);

(c) one half of any premium paid in respect of a retirement annuity contract or a personal pension scheme or, where that scheme is intended partly to

(**12**) Regulation 9A was inserted by regulation 24 of S.I. 1995/1045 and has been amended by S.I. 1995/3261, S.I. 1996/2907 and S.I. 1998/58.
(**13**) Schedule 1 has been amended by S.I. 1993/913 and S.I. 1996/1945.
(**14**) Regulation 1 has been amended by S.I. 1993/913, S.I. 1995/1045 and 3261, S.I. 1996/1803, 1345, 1945, 2907, and 3196, and S.I. 1998/58.
(**15**) Regulation 7 has been amended by S.I. 1996/1345.
(**16**) Regulation 19 has been amended by S.I. 1996/1945 and S.I. 1998/58.
(**17**) Schedule 1 has been amended by S.I. 1993/913, S.I. 1995/1045, S.I. 1996/1803, 1345, 1945, 2907 and 3196; and S.I. 1998/58.

provide a capital sum to discharge a mortgage or charge secured upon the self-employed earner's home, 37.5 per centum of the contributions payable.

(3) For the purposes of sub-paragraph (2)(a) the income tax to be deducted from the total taxable profits shall be determined in accordance with the following provisions—

(a) subject to head (d), an amount of earnings equivalent to any personal allowance applicable to the earner by virtue of the provisions of Chapter 1 of Part VII of the Income and Corporation Taxes Act 1988(**18**) (personal reliefs) shall be disregarded;

(b) subject to head (c), an amount equivalent to income tax shall be calculated in relation to the earnings remaining following the application of head (a) (the "remaining earnings");

(c) the tax rate applicable at the effective date shall be applied to all the remaining earnings, where necessary increasing or reducing the amount payable to take account of the fact that the earnings relate to a period greater or less than one year;

(d) the amount to be disregarded by virtue of head (a) shall be calculated by reference to the yearly rate applicable at the effective date, that amount being reduced or increased in the same proportion to that which the period represented by the taxable profits bears to the period of one year.

(4) For the purposes of sub-paragraph (2)(b) above, the amount to be deducted in respect of National Insurance Contributions shall be the total of—

(a) the amount of Class 2 contributions (if any) payable under section 11(1) or, as the case may be, (3), of the Contributions and Benefits Act; and

(b) the amount of Class 4 contributions (if any) payable under section 15(2) of that Act,

at the rates applicable at the effective date.

Where—

(a) a self-employed earner cannot provide the child support officer with the total taxable profit figure from self-employment for the period concerned as submitted to the Inland Revenue, but can provide a copy of his tax calculation notice; or

(b) the child support officer becomes aware that the total taxable profit figure from the self-employment submitted by the self-employed earner has been revised by the Inland Revenue,

the earnings of that earner shall be calculated by reference to the income from employment as a self-employed earner as set out in the tax calculation notice issued in relation to his case, and if a revision of the figures included in that notice has occurred, by reference to the revised notice.

(2) In this paragraph and elsewhere in this Schedule—

"submitted to" means submitted to the Inland Revenue in accordance with their requirements by or on behalf of the self-employed earner; and

a "tax calculation notice" means a document issued by the Inland Revenue containing information as to the income of a self-employed earner;

(**18**) 1988 c. 1.