

SCHEDULE 1

Regulations 7(1), (2) and 8

CALCULATION OF N AND M

PART I

EARNINGS

Chapter 1

Earnings of an employed earner

1.—(1) Subject to sub-paragraphs (2) and (3), “earnings” means in the case of employment as an employed earner, any remuneration or profit derived from that employment and includes—

- (a) any bonus, commission, royalty or fee;
- (b) any holiday pay except any payable more than 4 weeks after termination of the employment;
- (c) any payment by way of a retainer;
- (d) any payment made by the parent’s employer in respect of any expenses not wholly, exclusively and necessarily incurred in the performance of the duties of the employment;
- (e) any award of compensation made under section 68(2) or 71(2)(a) of the Employment Protection (Consolidation) Act 1978 ^{M1} (remedies and compensation for unfair dismissal);
- (f) any such sum as is referred to in section 112 of the Contributions and Benefits Act (certain sums to be earnings for social security purposes);
- (g) any statutory sick pay under Part I of the Social Security and Housing Benefits Act 1982 ^{M2} or statutory maternity pay under Part V of the Social Security Act 1986 ^{M3};
- (h) any payment in lieu of notice and any compensation in respect of the absence or inadequacy of any such notice but only insofar as such payment or compensation represents loss of income;
- (i) any payment relating to a period of less than a year which is made in respect of the performance of duties as—
 - (i) an auxiliary coastguard in respect of coast rescue activities;
 - (ii) a part-time fireman in a fire brigade maintained in pursuance of the Fire Services Acts 1947 to 1959 ^{M4};
 - (iii) a person engaged part-time in the manning or launching of a lifeboat;
 - (iv) a member of any territorial or reserve force prescribed in Part I of Schedule 3 to the Social Security (Contributions) Regulations 1979 ^{M5};
- (j) any payment made by a local authority to a member of that authority in respect of the performance of his duties as a member, other than any expenses wholly, exclusively and necessarily incurred in the performance of those duties.

(2) Earnings shall not include—

- (a) any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment;
- (b) any occupational pension;
- (c) any payment where—
 - (i) the employment in respect of which it was made has ceased; and

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- (ii) a period of the same length as the period by reference to which it was calculated has expired since that cessation but prior to the effective date;
 - (d) any advance of earnings or any loan made by an employer to an employee;
 - (e) any amount received from an employer during a period when the employee has withdrawn his services by reason of a trade dispute;
 - (f) any payment in kind;
 - (g) where, in any week or other period which falls within the period by reference to which earnings are calculated, earnings are received both in respect of a previous employment and in respect of a subsequent employment, the earnings in respect of the previous employment.
- (3) The earnings to be taken into account for the purposes of calculating N and M shall be gross earnings less—
- (a) any amount deducted from those earnings by way of—
 - (i) income tax;
 - (ii) primary Class 1 contributions under the Contributions and Benefits Act; and
 - (b) one half of any sums paid by the parent towards an occupational or personal pension scheme.

Marginal Citations

- M1** 1978 c.44.
- M2** 1982 c.24.
- M3** 1986 c.50.
- M4** 1947 c.41, 1951 c.27, 1959 c.44.
- M5** S.I. 1979/591; the relevant amending instrument is S.I. 1980/1975.

- 2.—(1) Subject to sub-paragraphs (2) to (4)—
- (a) where a person is paid weekly, the amount of those earnings shall be determined by aggregating the amounts received in the 5 weeks ending with the relevant week and dividing by 5;
 - (b) where a person is paid monthly, the amount of those earnings shall be determined by aggregating the amounts received in the 2 months ending with the relevant week, multiplying the aggregate by 6 and dividing by 52;
 - (c) where a person is paid by reference to some other period, the amount of those earnings shall be determined by aggregating the amounts received in the 3 months ending with the relevant week, multiplying the aggregate by 4 and dividing by 52.
- (2) Where a person's earnings include a bonus or commission which is paid during the period of 52 weeks ending with the relevant week and is paid separately from, or, in relation to a longer period than, the other earnings with which it is paid, the amount of that bonus or commission shall be determined by aggregating such payments received in the 52 weeks ending with the relevant week and dividing by 52.
- (3) Subject to sub-paragraph (4), the amount of any earnings of a student shall be determined by aggregating the amount received in the year ending with the relevant week and dividing by 52 or, where the person in question has been a student for less than a year, by aggregating the amount received in the period starting with his becoming a student and ending with the relevant week and dividing by the number of complete weeks in that period.

(4) Where a calculation would, but for this sub-paragraph, produce an amount which, in the opinion of the child support officer, does not accurately reflect the normal amount of the earnings of the person in question, such earnings, or any part of them, shall be calculated by reference to such other period as may, in the particular case, enable the normal weekly earnings of that person to be determined more accurately and for this purpose the child support officer shall have regard to—

- (a) the earnings received, or due to be received, from any employment in which the person in question is engaged, has been engaged or is due to be engaged;
- (b) the duration and pattern, or the expected duration and pattern, of any employment of that person.

Chapter 2

Earnings of a self-employed earner

3.—(1) Subject to sub-paragraphs (2) and (3) and to paragraph 4, “earnings” in the case of employment as a self-employed earner means the gross receipts of the employment including, where an allowance in the form of periodic payments is paid under section 2 of the Employment and Training Act 1973^{M6} or section 2 of the Enterprise and New Towns (Scotland) Act 1990^{M7} in respect of the relevant week for the purpose of assisting him in carrying on his business, the total of those payments made during the period by reference to which his earnings are determined under paragraph 5.

(2) Earnings shall not include—

- (a) any allowance paid under either of those sections in respect of any part of the period by reference to which his earnings are determined under paragraph 5 if no part of that allowance is paid in respect of the relevant week;
- (b) any income consisting of payments received for the provision of board and lodging accommodation unless such payments form the largest element of the recipient’s income.

(3) [^{F1}Subject to sub-paragraph (7),] there shall be deducted from the gross receipts referred to in sub-paragraph (1)—

- (a) [^{F2}except in a case to which paragraph 4 applies,] any expenses which are reasonably incurred and are wholly and exclusively defrayed for the purposes of the earner’s business in the period by reference to which his earnings are determined under paragraph 5(1) or, where paragraph 5(2) applies, any such expenses relevant to the period there mentioned (whether or not defrayed in that period);
- (b) [^{F3}except in a case to which paragraph 4 applies,] any value added tax paid in the period by reference to which earnings are determined in excess of value added tax received in that period;
- (c) any amount in respect of income tax determined in accordance with sub-paragraph (5);
- (d) any amount in respect of National Insurance contributions determined in accordance with sub-paragraph (6);
- (e) one half of any premium paid in respect of a retirement annuity contract or a personal pension scheme.

(4) For the purposes of sub-paragraph (3)(a)—

- (a) such expenses include—

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- (i) repayment of capital on any loan used for the replacement, in the course of business, of equipment or machinery, or the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair;
- (ii) any income expended in the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair;
- (iii) any payment of interest on a loan taken out for the purposes of the business;
- (b) such expenses do not include—
 - (i) repayment of capital on any other loan taken out for the purposes of the business;
 - (ii) any capital expenditure;
 - (iii) the depreciation of any capital asset;
 - (iv) any sum employed, or intended to be employed, in the setting up or expansion of the business;
 - (v) any loss incurred before the beginning of the period by reference to which earnings are determined;
 - (vi) any expenses incurred in providing business entertainment;
 - (vii) any loss incurred in any other employment in which he is engaged as a self-employed earner.

(5) For the purposes of sub-paragraph (3)(c), the amount of income tax to be allowed against earnings shall be calculated [^{F4}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) (or where the earnings are determined over a period of less than a year, a proportionate part of such relief), were assessable to income tax at the rates of tax applicable at the effective date.

(6) For the purposes of sub-paragraph (3)(d), 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, (4) 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 [^{F5}to the chargeable earnings] at the effective date.

[^{F6}(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, sub-paragraph (3) shall have effect as though it requires a deduction from the earner's gross receipts of an amount calculated by—

- (a) deducting from the gross receipts of the partnership or fishing boat the sums mentioned in heads (a) and (b) of that sub-paragraph; and
- (b) deducting from the earner's share of the balance after such deductions the sums mentioned in heads (c) to (e) of that sub-paragraph;

(8) In sub-paragraphs (5) and (6) “chargeable earnings” means the gross receipts of the employment less any deductions mentioned in sub-paragraph (3)(a) and (b).]

Textual Amendments

F1 Words in Sch. 1 Pt. 1 Ch. 2 para. 3(3) inserted (5.4.1993) by The Child Support (Miscellaneous Amendments) Regulations 1993 (S.I. 1993/913), regs. 1(1), **27(1)(a)**

- F2** Words in Sch. 1 Pt. I Ch. 2 para. 3(3)(a) inserted (5.4.1993) by [The Child Support \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/913\)](#), regs. 1(1), **27(1)(b)**
- F3** Words in Sch. 1 Pt. I Ch. 2 para. 3(3)(b) inserted (5.4.1993) by [The Child Support \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/913\)](#), regs. 1(1), **27(1)(b)**
- F4** Words in Sch. 1 Pt. I Ch. 2 para. 3(5) inserted (5.4.1993) by [The Child Support \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/913\)](#), regs. 1(1), **27(2)**
- F5** Words in Sch. 1 Pt. I Ch. 2 para. 3(6) inserted (5.4.1993) by [The Child Support \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/913\)](#), regs. 1(1), **27(3)**
- F6** Sch. 1 Pt. I Ch. 2 paras. 3(7), (8) inserted (5.4.1993) by [The Child Support \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/913\)](#), regs. 1(1), **27(4)**

Marginal Citations

- M6** [1973 c.50](#); section 2 was amended by sections 9 and 11 of, and Schedule 2, Part II, paragraph 9 and Schedule 3, to the [Employment and Training Act 1981 \(c.57\)](#).
- M7** [1990 c.35](#).

4. In a case where a person is self-employed as a childminder the amount of earnings referable to that employment shall be one-third of the gross receipts.

5.—(1) Subject to sub-paragraphs (2) and (3)—

- (a) where a person has been a self-employed earner for 52 weeks or more including the relevant week, the amount of his earnings shall be determined by reference to the average of the earnings which he has received in the 52 weeks ending with the relevant week;
- (b) where the person has been a self-employed earner for a period of less than 52 weeks including the relevant week, the amount of his earnings shall be determined by reference to the average of the earnings which he has received during that period.

(2) Where a person who is a self-employed earner provides in respect of the employment a profit and loss account and, where appropriate, a trading account or a balance sheet or both, and the profit and loss account is in respect of a period at least 6 months but not exceeding 15 months and that period terminates within the 12 months immediately preceding the effective date, the amount of his earnings shall be determined by reference to the average of the earnings over the period to which the profit and loss account relates and such earnings shall include receipts relevant to that period (whether or not received in that period).

(3) Where a calculation would, but for this sub-paragraph, produce an amount which, in the opinion of the child support officer, does not accurately reflect the normal amount of the earnings of the person in question, such earnings, or any part of them, shall be calculated by reference to such other period as may, in the particular case, enable the normal weekly earnings of that person to be determined more accurately and for this purpose the child support officer shall have regard to—

- (a) the earnings received, or due to be received, from any employment in which the person in question is engaged, or has been engaged or is due to be engaged;
- (b) the duration and pattern, or the expected duration and pattern, of any employment of that person.

(4) In sub-paragraph (2)—

- (a) “balance sheet” means a statement of the financial position of the employment disclosing its assets, liabilities and capital at the end of the period in question;
- (b) “profit and loss account” means a financial statement showing net profit or loss of the employment for the period in question; and
- (c) “trading account” means a financial statement showing the revenue from sales, the cost of those sales and the gross profit arising during the period in question.

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PART II

BENEFIT PAYMENTS

6.—(1) The benefit payments to be taken into account in calculating or estimating N and M shall be determined in accordance with this Part.

(2) “Benefit payments” means any benefit payments under the Contributions and Benefits Act except amounts to be disregarded by virtue of Schedule 2.

(3) The amount of any benefit payment to be taken into account shall be determined by reference to the rate of that benefit applicable at the effective date.

7.—(1) Where a benefit payment under the Contributions and Benefits Act includes an adult or child dependency increase—

- (a) if that benefit is payable to a parent, the income of that parent shall be calculated or estimated as if it did not include that amount;
- (b) if that benefit is payable to some other person but includes an amount in respect of the parent, the income of the parent shall be calculated or estimated as if it included that amount.

(2) Subject to sub-paragraph (3), payments to a person by way of family credit shall be treated as the income of the parent who has qualified for them by his engagement in, and normal engagement in, remunerative work.

(3) Subject to sub-paragraphs (4) and (5), where family credit is payable and the amount which is payable has been calculated by reference either to the weekly earnings of the absent parent and another person or the parent with care and another person—

- (a) if during the period which is used to calculate his earnings under paragraph 2 or, as the case may be, paragraph 5, the weekly earnings of that parent exceed those of the other person, the amount payable by way of family credit shall be treated as the income of that parent;
- (b) if during that period the normal weekly earnings of that parent equal those of the other person, half of the amount payable by way of family credit shall be treated as the income of that parent; and
- (c) if during that period the normal weekly earnings of that parent are less than those of that other person, the amount payable by way of family credit shall not be treated as the income of that parent.

(4) Where—

- (a) family credit (calculated, as the case may be, by reference to the weekly earnings of the absent parent and another person or the parent with care and another person) is in payment; and
- (b) not later than the effective date either or both the persons by reference to whose engagement and normal engagement in remunerative work that payment has been calculated has ceased to be so employed,

half of the amount payable by way of family credit shall be treated as the income of the parent in question.

(5) Where—

- (a) family 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 engagement, and normal engagement, in remunerative work that

payment has been calculated is no longer the partner of the person to whom that payment is made,

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

PART III

OTHER INCOME

8. The amount of the other income to be taken into account in calculating or estimating N and M shall be the aggregate of the following amounts determined in accordance with this Part.

9. Any periodic payment of pension or other benefit under an occupational or personal pension scheme or a retirement annuity contract or other such scheme for the provision of income in retirement.

10. Any payment received on account of the provision of board and lodging which does not come within Part I of this Schedule.

11. Subject to regulation 7(3)(b) and paragraph 12, any payment to a student of—

- (a) grant;
- (b) an amount in respect of grant contribution;
- (c) covenant income except to the extent that it has been taken into account under subparagraph (b);
- (d) a student loan.

12. The income of a student shall not include any payment—

- (a) intended to meet tuition fees or examination fees;
- (b) intended to meet additional expenditure incurred by a disabled student in respect of his attendance on a course;
- (c) intended to meet additional expenditure connected with term time residential study away from the student's educational establishment;
- (d) on account of the student maintaining a home at a place other than that at which he resides during his course;
- (e) intended to meet the cost of books, and equipment (other than special equipment) or, if not so intended, an amount equal to the amount allowed under regulation 38(2)(f) of the Family Credit (General) Regulations 1987^{M8} towards such costs;
- (f) intended to meet travel expenses incurred as a result of his attendance on the course.

Marginal Citations

M8 [S.I. 1987/1973](#); the relevant amending instrument is [S.I. 1991/1520](#). At the date of making these Regulations the amount was £257 per annum.

13. Any interest, dividend or other income derived from capital.

14. Any maintenance payments in respect of a parent.

15. Any other payments or other amounts received on a periodical basis which are not otherwise taken into account under Part I, II, IV or V of this Schedule.

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16.—(1) Subject to sub-paragraphs (2) to (6) the amount of any income to which this Part applies shall be calculated or estimated—

- (a) where it has been received in respect of the whole of the period of 26 weeks which ends at the end of the relevant week, by dividing such income received in that period by 26;
- (b) where it has been received in respect of part of the period of 26 weeks which ends at the end of the relevant week, by dividing such income received in that period by the number of complete weeks in respect of which such income is received and for this purpose income shall be treated as received in respect of a week if it is received in respect of any day in the week in question.

(2) The amount of maintenance payments made in respect of a parent—

- (a) where they are payable weekly and have been paid at the same amount in respect of each week in the period of 13 weeks which ends at the end of the relevant week, shall be the amount equal to one of those payments;
- (b) in any other case, shall be the amount calculated by aggregating the total amount of those payments received in the period of 13 weeks which ends at the end of the relevant week and dividing by the number of weeks in that period in respect of which maintenance was due.

(3) In the case of a student—

- (a) the amount of any grant and any amount paid in respect of grant contribution shall be calculated by apportioning it equally between the weeks in respect of which it is payable;
- (b) the amount of any covenant income shall be calculated by dividing the amount payable in respect of a year by 52 (or, where such amount is payable in respect of a lesser period, by the number of complete weeks in that period) and, subject to sub-paragraph (4), deducting £5·00;
- (c) the amount of any student loan shall be calculated by apportioning the loan equally between the weeks in respect of which it is payable and, subject to sub-paragraph (4), deducting £10·00.

(4) For the purposes of sub-paragraph (3)—

- (a) not more than £500 shall be deducted under sub-paragraph (3)(b);
- (b) not more than £1000 in total shall be deducted under sub-paragraphs (3)(b) and (c).

(5) Where in respect of the period of 52 weeks which ends at the end of the relevant week a person is in receipt of interest, dividend or other income which has been produced by his capital, the amount of that income shall be calculated by dividing the aggregate of the income so received by 52.

(6) Where a calculation would, but for this sub-paragraph, produce an amount which, in the opinion of the child support officer, does not accurately reflect the normal amount of the other income of the person in question, such income, or any part of it, shall be calculated by reference to such other period as may, in the particular case, enable the other income of that person to be determined more accurately and for this purpose the child support officer shall have regard to the nature and pattern of receipt of such income.

PART IV

INCOME OF CHILD TREATED AS INCOME OF PARENT

17. The amount of any income of a child which is to be treated as the income of the parent in calculating or estimating N and M shall be the aggregate of the amounts determined in accordance with this Part.

18. Where a child has income which falls within the following paragraphs of this Part and that child is a member of the family of his parent (whether that child is a qualifying child in relation to that parent or not), the relevant income of that child shall be treated as that of his parent.

19. Where child support maintenance is being assessed for the support of only one qualifying child, the relevant income of that child shall be treated as that of the parent with care.

20. Where child support maintenance is being assessed to support more than one qualifying child, the relevant income of each of those children shall be treated as that of the parent with care to the extent that it does not exceed the aggregate of—

- (a) the amount determined under—
 - (i) regulation 3(1)(a) (calculation of AG) in relation to the child in question; and
 - (ii) the total of any other amounts determined under regulation 3(1)(b) to (d) which are applicable in the case in question divided by the number of children for whom child support maintenance is being calculated,less the basic rate of child benefit (within the meaning of regulation 4) for the child in question; and
- (b) three times the total of the amounts calculated under regulation 3(1)(a) (income support personal allowance for child or young person) in respect of that child and regulation 3(1)(c) (income support family premium).

21. Where child support maintenance is not being assessed for the support of the child whose income is being calculated or estimated, the relevant income of that child shall be treated as that of his parent to the extent that it does not exceed the amount determined under regulation 9(1)(g).

22. Where a benefit under the Contributions and Benefits Act includes an adult or child dependency increase in respect of a relevant child, the relevant income of that child shall be calculated or estimated as if it included that amount.

23. For the purposes of this Part, “the relevant income of a child” does not include—

- (a) any earnings of the child in question;
- (b) payments by an absent parent in respect of the child for whom maintenance is being assessed;
- (c) where the class of persons who are capable of benefiting from a discretionary trust include the child in question, payments from that trust except in so far as they are made to provide for food, ordinary clothing and footwear, gas, electricity or fuel charges or housing costs; or
- (d) any interest payable on arrears of child support maintenance for that child.

24. The amount of the income of a child which is treated as the income of the parent shall be determined in the same way as if such income were the income of the parent.

PART V

AMOUNTS TREATED AS THE INCOME OF A PARENT

25. The amounts which fall to be treated as income of the parent in calculating or estimating N and M shall include amounts to be determined in accordance with this Part.

26. Where a child support officer is satisfied—

- (a) that a person has performed a service either—
 - (i) without receiving any remuneration in respect of it; or

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- (ii) for remuneration which is less than that normally paid for that service;
 - (b) that the service in question was for the benefit of—
 - (i) another person who is not a member of the same family as the person in question; or
 - (ii) a body which is neither a charity nor a voluntary organisation;
 - (c) that the service in question was performed for a person who, or as the case may be, a body which was able to pay remuneration at the normal rate for the service in question;
 - (d) that the principal purpose of the person undertaking the service without receiving any or adequate remuneration is to reduce his assessable income for the purposes of the Act; and
 - (e) that any remuneration foregone would have fallen to be taken into account as earnings,
- the value of the remuneration foregone shall be estimated by a child support officer and an amount equal to the value so estimated shall be treated as income of the person who performed those services.

27. Subject to paragraphs 28 to 30, where the child support officer is satisfied that, otherwise than in the circumstances set out in paragraph 26, a person has intentionally deprived himself of—

- (a) any income or capital which would otherwise be a source of income;
- (b) any income or capital which it would be reasonable to expect would be secured by him,

with a view to reducing the amount of his assessable income, his net income shall include the amount estimated by a child support officer as representing the income which that person would have had if he had not deprived himself of or failed to secure that income, or as the case may be, that capital.

28. No amount shall be treated as income by virtue of paragraph 27 in relation to—

- (a) one parent benefit;
- (b) if the parent is a person to, or in respect of, whom income support is payable, unemployment benefit;
- (c) a payment from a discretionary trust or a trust derived from a payment made in consequence of a personal injury.

29. Where an amount is included in the income of a person under paragraph 27 in respect of income which would become available to him on application, the amount included under that paragraph shall be included from the date on which it could be expected to be acquired.

30. Where a child support officer determines under paragraph 27 that a person has deprived himself of capital which would otherwise be a source of income, the amount of that capital shall be reduced at intervals of 52 weeks, starting with the week which falls 52 weeks after the first week in respect of which income from it is included in the calculation of the assessment in question, by an amount equal to the amount which the child support officer estimates would represent the income from that source in the immediately preceding period of 52 weeks.

31. Where a payment is made on behalf of a parent or a relevant child in respect of food, ordinary clothing or footwear, gas, electricity or fuel charges, housing costs or council tax, an amount equal to the amount which the child support officer estimates represents the value of that payment shall be treated as the income of the parent in question except to the extent that such amount is—

- (a) disregarded under paragraph 38 of Schedule 2;
- (b) a payment of school fees paid by or on behalf of someone other than the absent parent.

32. Where paragraph 26 applies the amount to be treated as the income of the parent shall be determined as if it were earnings from employment as an employed earner and in a case to which paragraph 27 or 31 applies the amount shall be determined as if it were other income to which Part III of this Schedule applies.

SCHEDULE 2

Regulations 7(2) and 8

AMOUNTS TO BE DISREGARDED WHEN CALCULATING OR ESTIMATING N and M

1. The amounts referred to in this Schedule are to be disregarded when calculating or estimating N and M (parent's net income).
2. An amount in respect of income tax applicable to the income in question where not otherwise allowed for under these Regulations.
3. Where a payment is made in a currency other than sterling, an amount equal to any banking charge or commission payable in converting that payment to sterling.
4. Any amount payable in a country outside the United Kingdom where there is a prohibition against the transfer to the United Kingdom of that amount.
5. Any compensation for personal injury and any payments from a trust fund set up for that purpose.
6. Any advance of earnings or any loan made by an employer to an employee.
7. Any payment by way of, or any reduction or discharge of liability resulting from entitlement to, housing benefit or council tax benefit.
8. Any disability living allowance, mobility supplement or any payment intended to compensate for the non-payment of any such allowance or supplement.
9. Any payment which is—
 - (a) an attendance allowance under section 64 of the Contributions and Benefits Act;
 - (b) an increase of disablement pension under section 104 or 105 of that Act (increases where constant attendance needed or for exceptionally severe disablement);
 - (c) a payment made under regulations made in exercise of the power conferred by Schedule 8 to that Act (payments for pre-1948 cases);
 - (d) an increase of an allowance payable in respect of constant attendance under that Schedule;
 - (e) payable by virtue of articles 14, 15, 16, 43 or 44 of the Personal Injuries (Civilians) Scheme 1983 ^{M9} (allowances for constant attendance and exceptionally severe disablement and severe disablement occupational allowance) or any analogous payment; or
 - (f) a payment based on the need for attendance which is paid as part of a war disablement pension.

Marginal Citations

M9 [S.I. 1983/686](#).

10. Any payment under section 148 of the Contributions and Benefits Act (pensioners' Christmas bonus).
11. Any social fund payment within the meaning of Part VIII of the Contributions and Benefits Act.
12. Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.
13. Any payment made by the Secretary of State to compensate for loss of housing benefit supplement under regulation 19 of the Supplementary Benefit (Requirements) Regulations 1983 ^{M10}.

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Marginal Citations

M10 [S.I. 1983/1399](#).

14. Any payment made by the Secretary of State to compensate a person who was entitled to supplementary benefit in respect of a period ending immediately before 11th April 1988 but who did not become entitled to income support in respect of a period beginning with that day.

15. Any concessionary payment made to compensate for the non-payment of income support, disability living allowance, or any payment to which paragraph 9 applies.

16. Any payments of child benefit to the extent that they do not exceed the basic rate of that benefit as defined in regulation 4.

17. Any payment made under regulations 9 to 11 or 13 of the Welfare Food Regulations 1988^{M11} (payments made in place of milk tokens or the supply of vitamins).

Marginal Citations

M11 [S.I. 1988/536](#); the relevant amending instrument is [S.I. 1990/3](#).

18. Subject to paragraph 20 and to the extent that it does not exceed £10·00—

- (a) war disablement pension or war widow's pension or a payment made to compensate for non-payment of such a pension;
- (b) a pension paid by the government of a country outside Great Britain and which either—
 - (i) is analogous to a war disablement pension; or
 - (ii) is analogous to a war widow's pension.

19.—(1) Except where sub-paragraph (2) applies and subject to sub-paragraph (3) and paragraphs 20, 38 and 47, £1000 of any charitable or voluntary payment made, or due to be made, at regular intervals.

(2) Subject to sub-paragraph (3) and paragraphs 38 and 47, any charitable or voluntary payment made or due to be made at regular intervals which is intended and used for an item other than food, ordinary clothing or footwear, gas, electricity or fuel charges, housing costs of any member of the family or the payment of council tax.

(3) Sub-paragraphs (1) and (2) shall not apply to a payment which is made by a person for the maintenance of any member of his family or of his former partner or of his children.

(4) For the purposes of sub-paragraph (1) where a number of charitable or voluntary payments fall to be taken into account they shall be treated as though they were one such payment.

20.—(1) Where, but for this paragraph, more than £10·00 would be disregarded under paragraphs 18 and 19(1) in respect of the same week, only £10·00 in aggregate shall be disregarded and where an amount falls to be deducted from the income of a student under paragraph 16(3)(b) or (c) of Schedule 1, that amount shall count as part of the £10·00 disregard allowed under this paragraph.

(2) Where any payment which is due to be paid in one week is paid in another week, sub-paragraph (1) and paragraphs 18 and 19(1) shall have effect as if that payment were received in the week in which it was due.

21. In the case of a person participating in arrangements for training made under section 2 of the Employment and Training Act 1973^{M12} or section 2 of the Enterprise and New Towns (Scotland)

Act 1990 ^{M13} (functions in relation to training for employment etc.) or attending a course at an employment rehabilitation centre established under section 2 of the 1973 Act—

- (a) any travelling expenses reimbursed to the person;
- (b) any living away from home allowance under section 2(2)(d) of the 1973 Act or section 2(4)(c) of the 1990 Act;
- (c) any training premium,

but this paragraph, except in so far as it relates to a payment mentioned in sub-paragraph (a), (b) or (c), does not apply to any part of any allowance under section 2(2)(d) of the 1973 Act or section 2(4)(c) of the 1990 Act.

Marginal Citations

M12 [1973 c.50](#); section 2 was substituted by section 25(1) of the [Employment Act 1988 \(c.19\)](#).

M13 [1990 c.39](#).

22. Where a parent occupies a dwelling as his home and that dwelling is also occupied by a person, other than a non-dependant or a person who is provided with board and lodging accommodation, and that person is contractually liable to make payments in respect of his occupation of the dwelling to the parent, the amount or, as the case may be, the amounts specified in paragraph 19 of Schedule 2 to the Family Credit (General) Regulations 1987 ^{M14} which apply in his case, or, if he is not in receipt of family credit, the amounts which would have applied if he had been in receipt of that benefit.

Marginal Citations

M14 [S.I. 1987/1973](#); the relevant amending instrument is [S.I. 1991/503](#).

23. Where a parent, who is not a self-employed earner, is in receipt of rent or any other money in respect of the use and occupation of property other than his home, that rent or other payment to the extent of any sums which that parent is liable to pay by way of—

- [^{F7}(a) payments which are to be taken into account as eligible housing costs under sub-paragraphs (b), (c), (d) and (t) of paragraph 1 of Schedule 3 (eligible housing costs for the purposes of determining exempt income and protected income) and paragraph 3 of that Schedule (exempt income: additional provisions relating to eligible housing costs);]
- (b) council tax payable in respect of that property;
- (c) water and sewerage charges payable in respect of that property.

Textual Amendments

F7 [Sch. 2 para. 23\(a\)](#) substituted (5.4.1993) by [The Child Support \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/913\)](#), regs. 1(1), **28**

24. Where a parent provides board and lodging accommodation in his home otherwise than as a self-employed earner—

- (a) £20.00 of any payment for that accommodation made by the person to whom that accommodation is provided; and
- (b) where any such payment exceeds £20.00, 50 per centum of the excess.

Status: Point in time view as at 05/04/1993.

Changes to legislation: There are currently no known outstanding effects for the *The Child Support (Maintenance Assessments and Special Cases) Regulations 1992*. (See end of Document for details)

25. Any payment made to a person in respect of an adopted child who is a member of his family that is made in accordance with any regulations made under section 57A or pursuant to section 57A(6) of the Adoption Act 1976^{M15} (permitted allowances) or, as the case may be, section 51 of the Adoption (Scotland) Act 1978^{M16} (schemes for the payment of allowances to adopters)—

- (a) where the child is not a child in respect of whom child support maintenance is being assessed, to the extent that it exceeds [^{F8}the aggregate of the amounts to be taken into account in the calculation of E under regulation 9(1)(g)], reduced, as the case may be, under regulation 9(4);
- (b) in any other case, to the extent that it does not exceed the amount of the income of a child which is treated as that of his parent by virtue of Part IV.

Textual Amendments

F8 Words in Sch. 2 para. 25(a) substituted (5.4.1993) by [The Child Support \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/913\)](#), regs. 1(1), **29**

Marginal Citations

M15 1976 c.36. Section 57A was inserted by paragraph 25 of Schedule 10 to the [Children Act 1989 \(c.41\)](#). [The Adoption Allowance Regulations 1991 \(S.I. 1991/2030\)](#) and the Adoption Allowance (Amendment) Regulations 1991(S.I. 1991/2130) have been made.

M16 1978 c.28.

26. Where a local authority makes a payment in respect of the accommodation and maintenance of a child in pursuance of paragraph 15 of Schedule 1 to the Children Act 1989^{M17} (local authority contribution to child's maintenance) to the extent that it exceeds the amount referred to in [^{F9}regulation 9(1)(g)] (reduced, as the case may be, under regulation 9(4)).

Textual Amendments

F9 Words in Sch. 2 para. 26 substituted (5.4.1993) by [The Child Support \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/913\)](#), regs. 1(1), **30**

Marginal Citations

M17 1989 c.41.

27. Any payment received under a policy of insurance taken out to insure against the risk of being unable to maintain repayments on a loan taken out to acquire an interest in, or to meet the cost of repairs or improvements to, the parent's home and used to meet such repayments, to the extent that the payment received under that policy does not in any period exceed the total of—

- (a) any interest payable on that loan;
- (b) any capital repayable on that loan; and
- (c) any premiums payable on that policy.

28. In the calculation of the income of the parent with care, any maintenance payments made by the absent parent in respect of his qualifying child.

29. Any payment made by a local authority to a person who is caring for a child under section 23(2)(a) of the Children Act 1989 (provision of accommodation and maintenance by a local authority for children whom the authority is looking after) or, as the case may be, section 21 of the Social Work (Scotland) Act 1968^{M18} or by a voluntary organisation under section 59(1)(a) of the

Children Act 1989 (provision of accommodation by voluntary organisations) or by a care authority under regulation 9 of the Boarding Out and Fostering of Children (Scotland) Regulations 1985 ^{M19} (provision of accommodation and maintenance for children in care).

Marginal Citations

M18 1968 c.49.

M19 S.I. 1985/1799.

30. Any payment made by a health authority, local authority or voluntary organisation in respect of a person who is not normally a member of the household but is temporarily in the care of a member of it.

31. Any payment made by a local authority under section 17 or 24 of the Children Act 1989 or, as the case may be, section 12, 24 or 26 of the Social Work (Scotland) Act 1968 (local authorities' duty to promote welfare of children and powers to grant financial assistance to persons looked after, or in, or formerly in, their care).

32. Any resettlement benefit which is paid to the parent by virtue of regulation 3 of the Social Security (Hospital In-Patients) Amendment (No. 2) Regulations 1987 ^{M20} (transitional provisions).

Marginal Citations

M20 S.I. 1987/1683.

33.—(1) Any payment or repayment made—

- (a) as respects England and Wales, under regulation 3, 5 or 8 of the National Health Service (Travelling Expenses and Remission of Charges) Regulations 1988 ^{M21} (travelling expenses and health service supplies);
- (b) as respects Scotland, under regulation 3, 5 or 8 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) Regulations 1988 ^{M22} (travelling expenses and health service supplies).

(2) Any payment or repayment made by the Secretary of State for Health, the Secretary of State for Scotland or the Secretary of State for Wales which is analogous to a payment or repayment mentioned in sub-paragraph (1).

Marginal Citations

M21 S.I. 1988/546.

M22 S.I. 1988/551.

34. Any payment made (other than a training allowance), whether by the Secretary of State or any other person, under the Disabled Persons Employment Act 1944 ^{M23} or in accordance with arrangements made under section 2 of the Employment and Training Act 1973 ^{M24} to assist disabled persons to obtain or retain employment despite their disability.

Marginal Citations

M23 1944 c.10.

M24 1973 c.50.

Status: Point in time view as at 05/04/1993.

Changes to legislation: There are currently no known outstanding effects for the *The Child Support (Maintenance Assessments and Special Cases) Regulations 1992*. (See end of Document for details)

35. Any contribution to the expenses of maintaining a household which is made by a non-dependant member of that household.

36. Any sum in respect of a course of study attended by a child payable by virtue of regulations made under section 81 of the Education Act 1944 ^{M25} (assistance by means of scholarship or otherwise), or by virtue of section 2(1) of the Education Act 1962 ^{M26} (awards for courses of further education) or section 49 of the Education (Scotland) Act 1980 ^{M27} (power to assist persons to take advantage of educational facilities).

Marginal Citations

M25 1944 c.31.

M26 1962 c.12.

M27 1980 c.44; section 49 was amended by the [Self Governing Schools \(Scotland\) Act 1989 \(c.39\)](#), [Schedule 10](#).

37. Where a person receives income under an annuity purchased with a loan which satisfies the following conditions—

- (a) that loan was made as part of a scheme under which not less than 90 per centum of the proceeds of the loan were applied to the purchase by the person to whom it was made of an annuity ending with his life or with the life of the survivor of two or more persons (in this paragraph referred to as “the annuitants”) who include the person to whom the loan was made;
- (b) that the interest on the loan is payable by the person to whom it was made or by one of the annuitants;
- (c) that at the time the loan was made the person to whom it was made or each of the annuitants had attained the age of 65;
- (d) that the loan was secured on a dwelling in Great Britain and the person to whom the loan was made or one of the annuitants owns an estate or interest in that dwelling; and
- (e) that the person to whom the loan was made or one of the annuitants occupies the dwelling on which it was secured as his home at the time the interest is paid,

the amount, calculated on a weekly basis equal to—

- (i) where, or insofar as, section 26 of the Finance Act 1982 ^{M28} (deduction of tax from certain loan interest) applies to the payments of interest on the loan, the interest which is payable after the deduction of a sum equal to income tax on such payments at the basic rate for the year of assessment in which the payment of interest becomes due;
- (ii) in any other case the interest which is payable on the loan without deduction of such a sum.

Marginal Citations

M28 1982 c.39.

38. Any payment of the description specified in paragraph 39 of Schedule 9 to the Income Support Regulations ^{M29} (disregard of payments made under certain trusts and disregard of certain other payments) and any income derived from the investment of such payments.

Marginal Citations

M29 Paragraph 39 was substituted by [S.I. 1991/1175](#).

39. Any payment made to a juror or witness in respect of attendance at court other than compensation for loss of earnings or for loss of a benefit payable under the Contributions and Benefits Act.

40. Any special war widows' payment made under—

- (a) the Naval and Marine Pay and Pensions (Special War Widows Payment) Order 1990 made under section 3 of the Naval and Marine Pay and Pensions Act 1865 ^{M30};
- (b) the Royal Warrant dated 19th February 1990 amending the Schedule to the Army Pensions Warrant 1977 ^{M31};
- (c) the Queen's Order dated 26th February 1990 made under section 2 of the Air Force (Constitution) Act 1917 ^{M32};
- (d) the Home Guard War Widows Special Payments Regulations 1990 made under section 151 of the Reserve Forces Act 1980 ^{M33};
- (e) the Orders dated 19th February 1990 amending Orders made on 12th December 1980 concerning the Ulster Defence Regiment made in each case under section 140 of the Reserve Forces Act 1980 ^{M34},

and any analogous payment by the Secretary of State for Defence to any person who is not a person entitled under the provisions mentioned in sub-paragraphs (a) to (e).

Marginal Citations

M30 [1865 c.73](#). Copies of the Order are available from the Ministry of Defence, NPC2, Room 317, Archway Block South, Old Admiralty Buildings, Spring Gardens, London SW1A 2BE.

M31 Army Code No. 13045 published by HMSO.

M32 [1917 c.51](#). Queen's Regulations for the Royal Air Force are available from HMSO.

M33 [1980 c.9](#). Copies of the Regulations are available from the Ministry of Defence, NPC2, Room 317, Archway Block South, Old Admiralty Building, Spring Gardens, London SW1A 2BE.

M34 Army Code No. 60589 published by HMSO.

41. Any payment to a person as holder of the Victoria Cross or the George Cross or any analogous payment.

42. Any payment made either by the Secretary of State for the Home Department or by the Secretary of State for Scotland under a scheme established to assist relatives and other persons to visit persons in custody.

43. Any amount by way of a refund of income tax deducted from profits or emoluments chargeable to income tax under Schedule D or Schedule E.

44. Maintenance payments (whether paid under the Act or otherwise) insofar as they are not treated as income under Part III or IV.

45. Where following a divorce or separation—

- (a) capital is divided between the parent and the person who was his partner before the divorce or separation; and
- (b) that capital is intended to be used to acquire a new home for that parent or to acquire furnishings for a home of his,

Status: Point in time view as at 05/04/1993.

Changes to legislation: There are currently no known outstanding effects for the *The Child Support (Maintenance Assessments and Special Cases) Regulations 1992*. (See end of Document for details)

income derived from the investment of that capital for one year following the date on which that capital became available to the parent.

[^{F10}46. Except in the case of a self-employed earner, payments in kind.]

Textual Amendments

F10 Sch. 2 para. 46 substituted (5.4.1993) by [The Child Support \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/913\)](#), regs. 1(1), **31**

47. Any payment made by the Joseph Rowntree Memorial Trust from money provided to it by the Secretary of State for Health for the purpose of maintaining a family fund for the benefit of severely handicapped children.

48. Any payment of expenses to a person who is—
 (a) engaged by a charitable or voluntary body; or
 (b) a volunteer,

if he otherwise derives no remuneration or profit from the body or person paying those expenses.

[^{F11}48A. Any guardian's allowance under Part III of the Contributions and Benefits Act.

Textual Amendments

F11 Sch. 2 paras. 48A, 48B inserted (5.4.1993) by [The Child Support \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/913\)](#), regs. 1(1), **32**

48B. Any payment in respect of duties mentioned in paragraph 1(1)(i) of Chapter 1 of Part I of Schedule 1 relating to a period of one year or more.]

Textual Amendments

F11 Sch. 2 paras. 48A, 48B inserted (5.4.1993) by [The Child Support \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/913\)](#), regs. 1(1), **32**

49. In this Schedule—
 “concessionary payment” means a payment made under arrangements made by the Secretary of State with the consent of the Treasury which is charged either to the National Insurance Fund or to a Departmental Expenditure Vote to which payments of benefit under the Contributions and Benefits Act are charged;
 “health authority” means a health authority established under the National Health Service Act 1977^{M35} or the National Health Service (Scotland) Act 1978^{M36};
 “mobility supplement” has the same meaning as in regulation 2(1) of the Income Support Regulations;
 “war disablement pension” and “war widow” have the same meanings as in section 150(2) of the Contributions and Benefits Act.

Marginal Citations

M35 1977 c.49.
M36 1978 c.29.

SCHEDULE 3

Regulation 14

ELIGIBLE HOUSING COSTS

Eligible housing costs for the purposes of determining exempt income and protected income

1. Subject to the following provisions of this Schedule, the following payments in respect of the provision of a home shall be eligible to be taken into account as housing costs for the purposes of these Regulations—

- (a) payments of, or by way of, rent;
- (b) mortgage interest payments;
- (c) interest payments under a hire purchase agreement to buy a home;
- (d) interest payments on loans for repairs and improvements to the home^{F12}, including interest on a loan for any service charge imposed to meet the cost of such repairs and improvements;]
- (e) payments by way of ground rent or in Scotland, payments by way of feu duty;
- (f) payments under a co-ownership scheme;
- (g) payments in respect of, or in consequence of, the use and occupation of the home;
- (h) where the home is a tent, payments in respect of the tent and the site on which it stands;
- (i) payments in respect of a licence or permission to occupy the home (whether or not board is provided);
- (j) payments by way of mesne profits or, in Scotland, violent profits;
- (k) payments of, or by way of, service charges, the payment of which is a condition on which the right to occupy the home depends;
- (l) payments under or relating to a tenancy or licence of a Crown tenant;
- (m) mooring charges payable for a houseboat;
- (n) where the home is a caravan or a mobile home, payments in respect of the site on which it stands;
- (o) any contribution payable by a parent resident in an almshouse provided by a housing association which is either a charity of which particulars are entered in the register of charities established under section 4 of the Charities Act 1960^{M37} (register of charities) or an exempt charity within the meaning of that Act, which is a contribution towards the cost of maintaining that association's almshouses and essential services in them;
- (p) payments under a rental purchase agreement, that is to say an agreement for the purchase of a home under which the whole or part of the purchase price is to be paid in more than one instalment and the completion of the purchase is deferred until the whole or a specified part of the purchase price has been paid;
- (q) where, in Scotland, the home is situated on or pertains to a croft within the meaning of section 3(1) of the Crofters (Scotland) Act 1955^{M38}, the payment in respect of the croft land;
- (r) where the home is provided by an employer (whether under a condition or term in a contract of service or otherwise), payments to that employer in respect of the home, including payments made by the employer deducting the payment in question from the remuneration of the parent in question;

^{F13}(s)

Status: Point in time view as at 05/04/1993.

Changes to legislation: There are currently no known outstanding effects for the The Child Support (Maintenance Assessments and Special Cases) Regulations 1992. (See end of Document for details)

- (t) payments in respect of a loan taken out to pay off another loan but only to the extent that it was incurred for that purpose and only to the extent to which the interest on that other loan would have been met under this paragraph.

Textual Amendments

F12 Words in Sch. 3 para. 1(d) inserted (5.4.1993) by [The Child Support \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/913\)](#), regs. 1(1), **33(a)**

F13 Sch. 3 para. 1(s) omitted (5.4.1993) by virtue of [The Child Support \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/913\)](#), regs. 1(1), **33(b)**

Marginal Citations

M37 [1960 c.58](#); subsections (8) and (10) of section 4 were amended by section 1(4) and (5) and Schedule 2, [Parts I and II of the Education Act 1973 \(c.16\)](#).

M38 [1955 c.21](#); section 3(1) was amended by section 14 of the [Crofting Reform \(Scotland\) Act 1976 \(c.21\)](#).

Loans for repairs and improvements to the home

2. For the purposes of paragraph 1(d) “repairs and improvements” means major repairs necessary to maintain the fabric of the home and any of the following measures undertaken with a view to improving its fitness for occupation—

- (a) installation of a fixed bath, shower, wash basin or lavatory, and necessary associated plumbing;
- (b) damp proofing measures;
- (c) provision or improvement of ventilation and natural lighting;
- (d) provision of electric lighting and sockets;
- (e) provision or improvement of drainage facilities;
- (f) improvement of the structural condition of the home;
- (g) improvements to the facilities for the storing, preparation and cooking of food;
- (h) provision of heating, including central heating;
- (i) provision of storage facilities for fuel and refuse;
- (j) improvements to the insulation of the home;
- (k) other improvements which the child support officer considers reasonable in the circumstances.

Exempt income: additional provisions relating to eligible housing costs

3.—(1) The additional provisions made by this paragraph shall have effect only for the purpose of calculating or estimating exempt income.

(2) Subject to sub-paragraph (6), where the home of an absent parent or, as the case may be, a parent with care, is subject to a mortgage or charge and that parent makes periodical payments to reduce the capital secured by that mortgage or charge of an amount provided for in accordance with the terms thereof, the amount of those payments shall be eligible to be taken into account as the housing costs of that parent.

(3) Subject to sub-paragraph (6), where the home of an absent parent or, as the case may be, a parent with care, is held under an agreement and certain payments made under that agreement are included as housing costs by virtue of paragraph 1 of this Schedule, the weekly amount of any other payments which are made in accordance with that agreement by the parent in order either—

- (a) to reduce his liability under that agreement; or
- (b) to acquire the home to which it relates,

shall also be eligible to be taken into account as housing costs.

(4) Where a policy of insurance has been obtained and retained for the purpose of discharging a mortgage or charge on the home of the parent in question, the amount of the premiums paid under that policy shall be eligible to be taken into account as a housing cost.

(5) Where a policy of insurance has been obtained and retained for the purpose of discharging a mortgage or charge on the home of the parent in question and also for the purpose of accruing profits on the maturity of the policy, the part of the premiums paid under that policy which are necessarily incurred for the purpose of discharging the mortgage or charge shall be eligible to be taken into account as a housing cost; and, where that part cannot be ascertained, 0.0277 per centum of the amount secured by the mortgage or charge shall be deemed to be the part which is eligible to be taken into account as a housing cost.

(6) For the purposes of sub-paragraphs (2) and (3), housing costs shall not include—

- (a) any payment of arrears or payments in excess of those which are required to be made under or in respect of a mortgage, charge or agreement to which either of those sub-paragraphs relate;
- (b) payments under any second or subsequent mortgage on the home to the extent that they are attributable to arrears or would otherwise not be eligible to be taken into account as housing costs;
- (c) premiums payable in respect of any policy of insurance against loss caused by the destruction of or damage to any building or land.

Conditions relating to eligible housing costs

4.—(1) Subject to the following provisions of this paragraph the housing costs referred to in this Schedule shall be included as housing costs only where—

- (a) they are incurred in relation to the parent's home;
- (b) the parent or, if he is one of a family, he or a member of his family, is responsible for those costs; and
- (c) the liability to meet those costs is to a person other than a member of the same household.

(2) For the purposes of sub-paragraph (1)(b) a parent shall be treated as responsible for housing costs where—

- (a) because the person liable to meet those costs is not doing so, he has to meet those costs in order to continue to live in the home and either he was formerly the partner of the person liable, or he is some other person whom it is reasonable to treat as liable to meet those costs; or
- (b) he pays a share of those costs in a case where—
 - (i) he is living in a household with other persons;
 - (ii) those other persons include persons who are not close relatives of his or his partner;
 - (iii) a person who is not such a close relative is responsible for those costs under the preceding provisions of this paragraph or has an equivalent responsibility for housing expenditure; and
 - (iv) it is reasonable in the circumstances to treat him as sharing that responsibility.

Status: Point in time view as at 05/04/1993.

Changes to legislation: There are currently no known outstanding effects for the The Child Support (Maintenance Assessments and Special Cases) Regulations 1992. (See end of Document for details)

Accommodation also used for other purposes

5. Where amounts are payable in respect of accommodation which consists partly of residential accommodation and partly of other accommodation, only such proportion thereof as is attributable to residential accommodation shall be eligible to be taken into account as housing costs.

Ineligible service and fuel charges

6. Housing costs shall not include—

- (a) where the costs are inclusive of ineligible service charges within the meaning of paragraph 1 of Schedule 1 to the Housing Benefit (General) Regulations 1987^{M39} (ineligible service charges), the amounts attributable to those ineligible service charges or, where that amount is not separated from or separately identified within the housing costs to be met under this paragraph, such part of the payments made in respect of those housing costs which are fairly attributable to the provision of those ineligible services having regard to the costs of comparable services;
- (b) where the costs are inclusive of any of the items mentioned in paragraph 5(2) of Schedule 1 to the Housing Benefit (General) Regulations 1987 (payment in respect of fuel charges), the deductions prescribed in that paragraph unless the parent provides evidence on which the actual or approximate amount of the service charge for fuel may be estimated, in which case the estimated amount; and
- (c) charges for water, sewerage or allied environmental services and where the amount of such charges is not separately identified, such part of the charges in question as is attributable to those services.

Marginal Citations

M39 S.I. 1987/1971.

Interpretation

7. In this Schedule except where the context otherwise requires—

“close relative” means a parent, parent-in-law, son, son-in-law, daughter, daughter-in-law, step-parent, step-son, step-daughter, brother, sister, or the spouse of any of the preceding persons or, if that person is one of an unmarried couple, the other member of that couple;

“co-ownership scheme” means a scheme under which the dwelling is let by a housing association and the tenant, or his personal representative, will, under the terms of the tenancy agreement or of the agreement under which he became a member of the association, be entitled, on his ceasing to be a member and subject to any conditions stated in either agreement, to a sum calculated by reference directly or indirectly to the value of the dwelling;

“housing association” has the meaning assigned to it by section 1(1) of the Housing Association Act 1985^{M40}.

Marginal Citations

M40 1985 c.69.

SCHEDULE 4

Regulation 26(1)(b)(i)

CASES WHERE CHILD SUPPORT MAINTENANCE IS NOT TO BE PAYABLE

The payments and awards specified for the purposes of regulation 26(1)(b)(i) are—

- (a) the following payments under the Contributions and Benefits Act—
 - (i) sickness benefit under section 31;
 - (ii) invalidity pension under section 33;
 - (iii) invalidity pension for widowers under section 34;
 - (iv) maternity allowance under section 35;
 - (v) invalidity pension for widows under section 40;
 - (vi) attendance allowance under section 64;
 - (vii) severe disablement allowance under section 68;
 - (viii) invalid care allowance under section 70;
 - (ix) disability living allowance under section 71;
 - (x) disablement benefit under section 103;
 - (xi) disability working allowance under section 129;
 - (xii) statutory sick pay within the meaning of section 151;
 - (xiii) statutory maternity pay within the meaning of section 164;
- (b) awards in respect of disablement made under (or under provisions analogous to)—
 - (i) the War Pensions (Coastguards) Scheme 1944 ^{M41};
 - (ii) the War Pensions (Naval Auxiliary Personnel) Scheme 1964 ^{M42};
 - (iii) the Pensions (Polish Forces) Scheme 1964 ^{M43};
 - (iv) the War Pensions (Mercantile Marine) Scheme 1964 ^{M44};
 - (v) the Royal Warrant of 21st December 1964 (service in the Home Guard before 1945) ^{M45};
 - (vi) the Order by Her Majesty of 22nd December 1964 concerning pensions and other grants in respect of disablement or death due to service in the Home Guard after 27th April 1952 ^{M46};
 - (vii) the Order by Her Majesty (Ulster Defence Regiment) of 4th January 1971 ^{M47};
 - (viii) the Personal Injuries (Civilians) Scheme 1983 ^{M48};
 - (ix) the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 1983 ^{M49}; and
- (c) payments from [^{F14}the Independent Living (1993) Fund or the Independent Living (Extension) Fund].

Textual Amendments

- F14** Words in Sch. 4 para. (c) substituted (5.4.1993) by [The Child Support \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/913\)](#), regs. 1(1), 34

Status: Point in time view as at 05/04/1993.

Changes to legislation: There are currently no known outstanding effects for the The Child Support (Maintenance Assessments and Special Cases) Regulations 1992. (See end of Document for details)

Marginal Citations

- M41 S.I. 1944/500.
- M42 S.I. 1964/1985.
- M43 S.I. 1964/2007.
- M44 S.I. 1964/2058.
- M45 Cmnd. 2563.
- M46 Cmnd. 2564.
- M47 Cmnd. 4567.
- M48 S.I. 1983/686.
- M49 S.I. 1983/883.

Textual Amendments

- F14 Words in Sch. 4 para. (c) substituted (5.4.1993) by [The Child Support \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/913\)](#), regs. 1(1), **34**

Marginal Citations

- M41 S.I. 1944/500.
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- M43 S.I. 1964/2007.
- M44 S.I. 1964/2058.
- M45 Cmnd. 2563.
- M46 Cmnd. 2564.
- M47 Cmnd. 4567.
- M48 S.I. 1983/686.
- M49 S.I. 1983/883.

[^{F15}SCHEDULE 5

Regulation 28(5)

PROVISIONS APPLYING TO CASES TO WHICH SECTION 43 OF THE ACT AND REGULATION 28 APPLY

Textual Amendments

- F15 Sch. 5 inserted (5.4.1993) by [The Child Support \(Miscellaneous Amendments\) Regulations 1993 \(S.I. 1993/913\)](#), regs. 1(1), **26(3)**, Sch.

1. In this Schedule “relevant decision” means a decision of a child support officer given under section 43 of the Act (contribution to maintenance by deduction from benefit) and regulation 28.

2. A relevant decision may be reviewed by a child support officer, either on application by a relevant person or of his own motion, if it appears to him that the absent parent has at some time after that decision was given satisfied the conditions prescribed by regulation 28(1) or, as the case may be, no longer satisfies those conditions.

3. A relevant decision shall be reviewed by a child support officer when it has been in force for 52 weeks.

4.—(1) Before conducting a review under paragraph 6 the child support officer shall—

- (a) give 14 days' notice of the proposed review to the relevant persons (within the meaning of regulation 1(2) of the Maintenance Assessment Procedure Regulations); and
- (b) invite representations, either in person or in writing, from the relevant persons on any matter relating to the review and set out the provisions of sub-paragraphs (2) to (4) in relation to such representations.

(2) Subject to sub-paragraph (3), where the child support officer conducting the review does not, within 14 days of the date on which notice of the review was given, receive a request from a relevant person to make representations in person, or receives such a request and arranges for an appointment for such representations to be made but that appointment is not kept, he may complete the review in the absence of such representations from that person.

(3) Where the child support officer conducting the review is satisfied that there was good reason for failure to keep an appointment, he shall provide for a further opportunity for the making of representations by the relevant person concerned before he completes the review.

(4) Where the child support officer conducting the review does not receive written representations from a relevant person within 14 days of the date on which notice of the review was given, he may complete the review in the absence of written representations from that person.

5. After completing a review under paragraph 2, 3 or 6, the child support officer shall notify all relevant persons of the result of the review and—

- (a) in the case of a review under paragraph 2 or 3, of the right to apply for a further review under paragraph 6; and
- (b) in the case of a review under that paragraph, of the right of appeal under section 20 of the Act as applied by paragraph 8.

6. Where a child support officer has made a decision under regulation 28 or paragraph 2 or 3, any relevant person may apply to the Secretary of State for a review of that decision and, subject to the modifications set out in paragraph 7, the provisions of section 18(5) to (7) of the Act shall apply to such a review.

7. The modifications to the provisions of section 18(5) to (7) of the Act referred to in paragraph 6 are—

- (a) any reference in those provisions to a maintenance assessment shall be read as a reference to a relevant decision; and
- (b) subsection 6 shall apply as if the reference to the cancellation of an assessment was omitted.

8. The provisions of section 20 of the Act (appeals) shall apply in relation to a review or a refusal to review under paragraph 6.

9. The provisions of paragraphs (1) and (2) of regulation 5 of the Child Support (Collection and Enforcement) Regulations 1992 shall apply to the transmission of payments in place of payments of child support maintenance under section 43 of the Act and regulation 28 as they apply to the transmission of payments of child support maintenance.]

Status:

Point in time view as at 05/04/1993.

Changes to legislation:

There are currently no known outstanding effects for the The Child Support (Maintenance Assessments and Special Cases) Regulations 1992.