

---

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations provide for the amendment of various sets of Regulations relating to child support, namely—

the Child Support (Information, Evidence and Disclosure) Regulations (Northern Ireland) 1992, (“the Information Regulations”);

the Child Support (Maintenance Assessments and Special Cases) Regulations (Northern Ireland) 1992, (“the Maintenance Assessments and Special Cases Regulations”);

the Child Support (Collection and Enforcement) Regulations (Northern Ireland) 1992, (“the Collection and Enforcement Regulations”); and

the Child Support (Maintenance Calculations and Special Cases) Regulations (Northern Ireland) 2001, (“the Maintenance Calculations and Special Cases Regulations”);

The powers exercised to make these Regulations are those contained in the Child Support (Northern Ireland) Order 1991 (“the 1991 Order”). Some of those powers are conferred by provisions of the 1991 Order prior to amendments made by the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (“the 2000 Act”), which amendments are not fully in operation, and relate to the child support scheme which was in operation prior to 3rd March 2003, and which remains in operation for the purposes of certain cases (“old scheme cases”). Other powers are conferred by provisions of the 1991 Order as amended by the 2000 Act, which relate to the child support scheme provided for by those amendments and which came into operation for the purposes of specified categories of cases on 3rd March 2003 (see the Child Support, Pensions and Social Security (2000 Act) (Commencement No. 9) Order (Northern Ireland) 2003) (“new scheme cases”). Article 16(1) is exercised in these Regulations in both its unamended form for old scheme cases (in regulations 2 and 3), and as amended by the 2000 Act for new scheme cases (in regulations 2 and 5). The amendments to regulation 2 apply equally to old and new scheme cases.

Regulation 2 amends the definition of taxable profits in the Information Regulations to bring it into line with the amendments in regulations 3 and 5.

Regulation 3 amends the Maintenance Assessment and Special Cases Regulations which apply to old scheme cases. It provides a new definition of taxable profits on which the maintenance assessment of a self-employed earner will be based, and which will in general be derived from information supplied by Her Majesty’s Revenue and Customs. A self-employed earner’s taxable profits will be calculated for child support purposes as they would be for tax purposes – meaning that capital allowances will be deducted from, and balancing charges applied to, gross profits in line with tax legislation. The figure will in general be derived from information supplied to Her Majesty’s Revenue and Customs. Where tax information is not available, taxable profits are calculated on a different basis as set out in the amended Regulations.

Regulation 4 amends the Collection and Enforcement Regulations by extending the time limit for making an appeal against a deduction from earnings order or a liability order where the liable person is resident outside the United Kingdom. It also removes a reference to residence as the basis for jurisdiction in relation to a disqualification from driving order.

Regulation 5 makes similar amendments as those made to Regulation 3, to the Maintenance Calculation and Special Cases Regulations.

**Changes to legislation:**

There are currently no known outstanding effects for the The Child Support (Miscellaneous Amendments) Regulations (Northern Ireland) 2007.