
STATUTORY RULES OF NORTHERN IRELAND

2007 No. 347

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

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

2.—^[F1](1) The Child Support (Information, Evidence and Disclosure) Regulations (Northern Ireland) 1992⁽¹⁾ are amended as follows.

- (2) In regulation 1(2) (citation, commencement and interpretation) at the 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)⁽³⁾ (purposes for which information or evidence may be required) omit—
(a) “total”; and
(b) “as submitted to, or as issued to him by, the Board of Commissioners of Inland Revenue.”.]

Textual Amendments

- F1** Reg. 2 revoked (27.10.2008) by [The Child Support Information Regulations \(Northern Ireland\) 2008](#) (S.R. 2008/403), reg. 1, **Sch.** (with reg. 15(2))

(1) [S.R. 1992 No. 339](#); relevant amending Regulations are [S.R. 1999 No. 152](#) and [S.R. 2001 No. 16](#)
(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
(3) Regulation 3(2)(h) was amended by regulation 2(2) of [S.R. 1999 No. 152](#) and regulation 2(2) and (6)(b) of [S.R. 2001 No. 16](#)

Changes to legislation:

There are currently no known outstanding effects for the The Child Support (Miscellaneous Amendments) Regulations (Northern Ireland) 2007, Section 2.