



Income Tax Act 2007

2007 CHAPTER 3

PART 8

OTHER RELIEFS

CHAPTER 5

QUALIFYING MAINTENANCE PAYMENTS

453 Tax reduction for qualifying maintenance payments

- (1) An individual who makes a claim is entitled to a tax reduction for a tax year in which any qualifying maintenance payments made by the individual fall due.
- (2) The amount of the tax reduction is 10% of—
 - (a) the total amount of qualifying maintenance payments made by the individual which fall due in the tax year, or
 - (b) if less, the amount specified in section 43 (tax reductions for married couples and civil partners: meaning of “the minimum amount”).
- (3) The tax reduction is given effect at Step 6 of the calculation in section 23.

454 Meaning of “qualifying maintenance payment”

- (1) For the purposes of section 453 a payment is a “qualifying maintenance payment” if conditions A to E are met.
- (2) Condition A is that the payment is a periodical payment made by—
 - (a) one of the parties to a marriage or civil partnership (including a marriage or civil partnership which has been dissolved or annulled) to or for the benefit of the other party and for the maintenance of the other party, or

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- (b) one parent of a child to the child's other parent for the maintenance of the child by the other parent or by one person to another for the maintenance by the other of a relevant child of theirs.
- (3) Condition B is that—
- (a) in a case falling within subsection (2)(a), either of the parties to the marriage or civil partnership was born before 6 April 1935, and
- (b) in a case falling within subsection (2)(b), either the person who made the payment, or the person to whom it is made, was born before that date.
- (4) Condition C is that the payment is made—
- (a) under an order made by a court in [^{F1}the United Kingdom or] a member State, or
- (b) under a written agreement the law applicable to which is the law of [^{F2}the United Kingdom or of a part of the United Kingdom or of] a member State or of a part of a member State.
- (5) Condition D is that the payment is due at a time when—
- (a) in a case falling within subsection (2)(a)—
- (i) the two parties are not a married couple, or civil partners of each other, living together (see section 1011), and
- (ii) the party to whom or for whose benefit the payment is made has not entered into a new marriage or a new civil partnership, and
- (b) in a case falling within subsection (2)(b), the person making the payment and the person to whom the payment is made are not living together.
- (6) Condition E is that relief from tax in respect of the payment is not available to the person making it under any provision of the Income Tax Acts other than section 453.
- (7) In subsection (4) the reference to an order made by a court in [^{F3}the United Kingdom] includes a reference to a maintenance calculation.
- (8) “Maintenance calculation” means—
- (a) a maintenance calculation made under the Child Support Act 1991 (c. 48), or
- (b) a maintenance assessment made under the Child Support (Northern Ireland) Order 1991 (S.I. 1991/2628 (N.I. 23)).
- (9) In this section—
- “child” means a person under 21 years of age,
- “periodical payment” does not include an instalment of a lump sum, and
- “relevant child”, in relation to any two persons, means a child who (not being a child who has been boarded out with them by a public authority or voluntary organisation) has been treated by both of them as a child of their family.

Textual Amendments

- F1** Words in s. 454(4)(a) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income Tax \(Qualifying Maintenance Payments\) \(Amendment\) Regulations 2022 \(S.I. 2022/169\)](#), regs. 1(1), **2(2)(a)**
- F2** Words in s. 454(4)(b) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Income Tax \(Qualifying Maintenance Payments\) \(Amendment\) Regulations 2022 \(S.I. 2022/169\)](#), regs. 1(1), **2(2)(b)**

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F3 Words in s. 454(7) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by The Income Tax (Qualifying Maintenance Payments) (Amendment) Regulations 2022 (S.I. 2022/169), regs. 1(1), 2(3)

455 Child support maintenance payments

- (1) Condition A in section 454(2) is treated as met in relation to a payment if—
 - (a) it is a periodical payment made under a maintenance calculation by any person,
 - (b) another person is, for the purposes of the Child Support Act 1991 or (as the case may be) the Child Support (Northern Ireland) Order 1991 (S.I. 1991/2628 (N.I. 23)), a parent of the child or children with respect to whom the calculation has effect,
 - (c) the calculation was not made under section 7 of the Child Support Act 1991 (right of child in Scotland to apply for maintenance calculation), and
 - (d) any of the conditions mentioned in subsection (2) is met.
- (2) The conditions are that—
 - (a) the payment is made to the Secretary of State in accordance with regulations made under section 29 of the Child Support Act 1991 by virtue of subsection (3)(a)(ii) of that section (collection of child support maintenance: payment to or through Secretary of State),
 - (b) the payment is retained by the Secretary of State in accordance with regulations made under section 41 of that Act (arrears of child support maintenance),
 - (c) the payment is made to the Department of Health, Social Services and Public Safety for Northern Ireland in accordance with regulations made under Article 29 of the Child Support (Northern Ireland) Order 1991 (S.I. 1991/2628 (N.I. 23)), by virtue of paragraph (3)(a)(ii) of that Article (collection of child support maintenance: payment to or through Department), or
 - (d) the payment is retained by the Department of Health, Social Services and Public Safety for Northern Ireland in accordance with regulations made under Article 38 of that Order (arrears of child support maintenance).
- (3) “Maintenance calculation” and “periodical payment” have the meanings given in section 454(8) and (9).

456 Payments under orders for recovery of benefit etc

- (1) Condition A in section 454(2) is treated as met in relation to a payment made by any person if—
 - (a) it is a periodical payment made to the Secretary of State or to the Department of Health, Social Services and Public Safety for Northern Ireland, and
 - (b) it is made under a recovery of benefit order.
- (2) A “recovery of benefit order” is—
 - (a) one made under section 106 of the Social Security Administration Act 1992 (c. 5) or section 101 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8) (recovery of expenditure on benefit from person liable for maintenance) in respect of income support claimed by any other person, or

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- (b) one made by virtue of section 23 of the Jobseekers Act 1995 (c. 18) or Article 25 of the Jobseekers (Northern Ireland) Order 1995 (S.I. 1995/2705 (N.I. 15)) (recovery of sums in respect of maintenance), in respect of an income-based jobseeker's allowance claimed by any other person.
- (3) In subsection (2) “income-based jobseeker's allowance” has the same meaning as in—
 - (a) the Jobseekers Act 1995, or
 - (b) for Northern Ireland, the Jobseekers (Northern Ireland) Order 1995 (S.I. 1995/2705 (N.I. 15)).
- (4) “Periodical payment” has the meaning given in section 454(9).

Status:

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