

## SCHEDULE 1

### CALCULATION OF N AND M

#### PART V

##### AMOUNTS TREATED AS THE INCOME OF A PARENT

**26.** Where [F1the Secretary of State] is satisfied—

- (a) that a person has performed a service either—
  - (i) without receiving any remuneration in respect of it; or
  - (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 [F1the Secretary of State] and an amount equal to the value so estimated shall be treated as income of the person who performed those services.

#### Textual Amendments

- F1** Words in Sch. 1 para. 26 substituted (1.6.1999) by [The Social Security Act 1998 \(Commencement No. 7 and Consequential and Transitional Provisions\) Order 1999 \(S.I. 1999/1510\)](#), arts. 3(1), **19(d)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Child Support (Maintenance Assessments and Special Cases) Regulations 1992, Paragraph 26.