

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 ^{M1} (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

M1 [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 ^{M2}.

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, SCHEDULE 2*. (See end of Document for details)

Marginal Citations

M2 [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^{M3} (payments made in place of milk tokens or the supply of vitamins).

Marginal Citations

M3 [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^{M4} or section 2 of the Enterprise and New Towns (Scotland) Act

1990^{M5} (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

M4 1973 c.50; section 2 was substituted by section 25(1) of the [Employment Act 1988 \(c.19\)](#).

M5 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^{M6} 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

M6 [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—

- [^{F1}(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

F1 [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, SCHEDULE 2.* (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^{M7} (permitted allowances) or, as the case may be, section 51 of the Adoption (Scotland) Act 1978^{M8} (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 [^{F2}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

F2 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

M7 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.

M8 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^{M9} (local authority contribution to child's maintenance) to the extent that it exceeds the amount referred to in [^{F3}regulation 9(1)(g)] (reduced, as the case may be, under regulation 9(4)).

Textual Amendments

F3 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

M9 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^{M10} 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^{M11} (provision of accommodation and maintenance for children in care).

Marginal Citations

M10 1968 c.49.

M11 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^{M12} (transitional provisions).

Marginal Citations

M12 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^{M13} (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^{M14} (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

M13 S.I. 1988/546.

M14 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^{M15} or in accordance with arrangements made under section 2 of the Employment and Training Act 1973^{M16} to assist disabled persons to obtain or retain employment despite their disability.

Marginal Citations

M15 1944 c.10.

M16 1973 c.50.

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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 ^{M17} (assistance by means of scholarship or otherwise), or by virtue of section 2(1) of the Education Act 1962 ^{M18} (awards for courses of further education) or section 49 of the Education (Scotland) Act 1980 ^{M19} (power to assist persons to take advantage of educational facilities).

Marginal Citations

M17 1944 c.31.

M18 1962 c.12.

M19 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 ^{M20} (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

M20 1982 c.39.

38. Any payment of the description specified in paragraph 39 of Schedule 9 to the Income Support Regulations ^{M21} (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

M21 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 ^{M22};
- (b) the Royal Warrant dated 19th February 1990 amending the Schedule to the Army Pensions Warrant 1977 ^{M23};
- (c) the Queen's Order dated 26th February 1990 made under section 2 of the Air Force (Constitution) Act 1917 ^{M24};
- (d) the Home Guard War Widows Special Payments Regulations 1990 made under section 151 of the Reserve Forces Act 1980 ^{M25};
- (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 ^{M26},

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

M22 [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.

M23 Army Code No. 13045 published by HMSO.

M24 [1917 c.51](#). Queen's Regulations for the Royal Air Force are available from HMSO.

M25 [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.

M26 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,

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

[^{F4}46. Except in the case of a self-employed earner, payments in kind.]

Textual Amendments

F4 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.

[^{F5}48A. Any guardian’s allowance under Part III of the Contributions and Benefits Act.

Textual Amendments

F5 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

F5 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^{M27} or the National Health Service (Scotland) Act 1978^{M28};
“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

M27 1977 c.49.
M28 1978 c.29.

Status:

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Changes to legislation:

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