

SCHEDULE

NET WEEKLY INCOME

PART IV

TAX CREDITS

Working families' tax credit

11.—(1) Subject to sub-paragraphs (2) and (3), payments by way of working families' tax credit under section 128 of the Contributions and Benefits Act ^{M1}, shall be treated as the income of the non-resident parent where he has qualified for them by his engagement in, and normal engagement in, remunerative work, at the rate payable at the effective date.

(2) Where working families' tax credit is payable and the amount which is payable has been calculated by reference to the weekly earnings of the non-resident parent and another person—

- (a) where during the period which is used by the Inland Revenue to calculate his income the normal weekly earnings (as determined in accordance with Chapter II of Part IV of the Family Credit (General) Regulations 1987 ^{M2}) of that parent exceed those of the other person, the amount payable by way of working families' tax credit shall be treated as the income of that parent;
- (b) where during that period the normal weekly earnings of that parent equal those of the other person, half of the amount payable by way of working families' tax credit shall be treated as the income of that parent; and
- (c) where during that period the normal weekly earnings of that parent are less than those of that other person, the amount payable by way of working families' tax credit shall not be treated as the income of that parent.

(3) Where—

- (a) working families' tax credit is in payment; and
- (b) not later than the effective date the person, or, if more than one, each of the persons by reference to whose engagement, and normal engagement, in remunerative work that payment has been calculated is no longer the partner of the person to whom that payment is made,

the payment in question shall only be treated as the income of the non-resident parent in question where he is in receipt of it.

Commencement Information

11 [Sch. 1 para. 11](#) coming into force in accordance with {reg. 1(4)(5)}

Marginal Citations

M1 See section 1 of, and paragraphs 1 and 2(g) of Schedule 1 to, the [Tax Credits Act 1999 \(c. 19\)](#).

M2 [S.I. 1987/1973](#). Relevant amending instruments are [S.I. 1988/1438](#) and 1970, 1990/574, 1991/1520, 1992/573 and 2155, 1993/315 and 2119, 1994/527, 1924 and 2139, 1995/516, 1996/462, 2545, 3137, and 1997/2793.

Status: Point in time view as at 31/01/2001.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Child Support (Maintenance Calculations and Special Cases) Regulations 2000. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

Employment Credits

12. Payments made by way of employment credits under section 2(1) of the Employment and Training Act 1973 to a non-resident parent who is participating in a scheme arranged under section 2(2) of the Employment and Training Act 1973 and known as the New Deal 50 plus shall be treated as the income of the non-resident parent, at the rate payable at the effective date.

Commencement Information

I2 Sch. 1 para. 12 coming into force in accordance with {reg. 1(4)(5)}

Disabled Person's Tax Credits

13. Payments made by way of disabled person's tax credit under section 129 of the Contributions and Benefits Act ^{M3} to a non-resident parent shall be treated as the income of the non-resident parent at the rate payable at the effective date.

Commencement Information

I3 Sch. 1 para. 13 coming into force in accordance with {reg. 1(4)(5)}

Marginal Citations

M3 See section 1 of, and paragraphs 1 and 2(h) of Schedule 1 to, the Tax Credits Act 1999.

Status:

Point in time view as at 31/01/2001.

Changes to legislation:

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