1972 No. 436

INCOME TAX

The Income Tax (Small Maintenance Payments) Order 1972

Made - - -	*21st March* 1972
Laid before the House of Commons	*28th March* 1972
Coming into Operation	*6th April* 1972

The Treasury, in exercise of the powers conferred upon them by section 65 of the Income and Corporation Taxes Act 1970(**a**), hereby make the following Order:—

1.—(1) This Order may be cited as the Income Tax (Small Maintenance Payments) Order 1972, and shall come into operation on 6th April 1972.

(2) In this Order, "section 65(1)" means subsection (1) of section 65 of the Income and Corporation Taxes Act 1970 (which specifies certain weekly or monthly payments under an order of a court in the United Kingdom, therein and herein called "small maintenance payments", which are to be payable without deduction of income tax).

(3) The Interpretation Act 1889(**b**) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

2.—(1) The amount specified in paragraph (i)(A) of section 65(1) as that of the maximum weekly rate for small maintenance payments which are payable weekly shall, as respects both payments within paragraph (*a*) of that subsection (payments for maintenance of a party to a marriage or former marriage) and payments within paragraph (*b*) thereof (payments for benefit, maintenance or education of person under 21), be increased from £7·50 to £12.

(2) The amount specified in paragraph (i)(B) of section 65(1) as that of the maximum monthly rate for small maintenance payments which are payable monthly shall, as respects both payments within paragraph (*a*) of that subsection and payments within paragraph (*b*) thereof, be increased from £32·50 to £52.

3. This Order shall not affect payments falling due before 6th April 1973 under an order made before 6th April 1972:

Provided that, where an order so made is varied or revived at any time after 5th April 1972, this Order shall apply in relation to payments falling due under the order after that time.

(**a**) 1970 c. 10. (**b**) 1889 c. 63.

Keith Speed,
P. L. Hawkins,
Two of the Lords Commissioners
of Her Majesty's Treasury.

21st March 1972.

EXPLANATORY NOTE

(This Note is not part of the Order.)

Section 65, Income and Corporation Taxes Act 1970, provides that income tax is not to be deducted at source from certain weekly or monthly payments (called "small maintenance payments") payable under the order of a court in the United Kingdom for the maintenance of a party to a broken marriage or for the benefit, maintenance or education of a person under 21. As the law stands small maintenance payments must be payable weekly at a rate not exceeding £7·50 or monthly at a rate not exceeding £32·50. This Order increases those limits to £12 and £52 respectively. It applies to all payments under orders made after 5th April 1972, to payments under orders varied or revived after that date which fall due after the variation or revival, and otherwise to payments falling due after 5th April 1973 under orders in force at 5th April 1972.

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