

Subsidiary Legislation made under s.37A.

**Income Tax (Deduction for Maintenance of Children)
Rules 1992**

LN.1992/015

Commencement **1.7.1991**

ARRANGEMENT OF RULES

Rule

1. Title and commencement.
2. Interpretation.
3. Deduction for maintenance of children.
4. Amendment to section 27 of the Income Tax Act.

2010-21

Income Tax

1992/015

**Income Tax (Deduction for Maintenance of Children)
Rules 1992**

In exercise of the powers conferred on him by section 37A of the Income Tax Act and of all other enabling powers, the Governor has made the following rules—

Title and commencement.

1. These rules may be cited as the Income Tax (Deduction for Maintenance of Children) Rules 1992 and shall be deemed to have come into effect on the 1st day of July 1991.

Interpretation.

2. In these rules, unless the context otherwise requires—

"child" includes a stepchild, an illegitimate child and a child adopted in accordance with an order made by a Court of Competent Jurisdiction.

Deduction for maintenance of children.

3. An individual who proves to the satisfaction of the Commissioner of Income Tax that, if a man, he is not entitled for the year of assessment to claim a deduction under section 26(1) of the Act, or, if a woman, that no man is entitled to make a claim in respect of her under that section, and that he has the custody of and maintains during the year of assessment an unmarried child for whom a deduction is allowable under section 27(1) of the Act, shall, subject to section 32 of the Act, be entitled to claim a deduction from the amount of his assessable income of £1,350:

Provided that where a woman has the custody of and maintains such a child, she may claim a deduction under this rule notwithstanding the fact that a claim is made in respect of her under section 26(1)(b) or (c).

Amendment to section 27 of the Income Tax Act.

4. Section 27 of the Income Tax Act is amended by omitting subsection (8).