Chapter 14 - Effective Dates - Effective Date Tables

PLEASE NOTE THIS CHAPTER IS UNDER REVIEW

Introduction

14001 Any decision that will start, change or end the child maintenance liability requires an effective date. That is the date from which that new decision will take effect. This chapter does not include information about setting the initial effective date of a child maintenance calculation. For more information on Initial effective dates, see **Chapter 13 - Initial Effective Dates**.

Note: the law on effective dates is contained in a number of regulations, which may or may not apply depending on the type of decision being made.

This guidance explains the effective date principles for

Effective date table 8 - Determining the date a variation application takes effect

Revisions

14002 Where a decision is to be revised the new decision will usually take effect as from the date on which the original decision took or was to take effect[1].

[1] CS (NI) Order 1991, Art 18(3)

14003 If a decision is revised and it is found that the effective date of the original decision was incorrect, the revised decision will take effect from the date on which the original decision would have taken effect if it had not been wrong[1].

[1] CSMC Regs (NI) 2012, reg16

Note: for more information, see **Chapter 42 - Revisions**.

Future changes

14004 Where a change affecting the maintenance liability is expected to occur on a future specified date the decision will take effect from the date that the change is expected to occur[1]. Once that change has occurred, the parent should contact the CMS to confirm that the change has occurred at which point a supersession decision can be considered.

[1] CSMC Regs (NI) 2012, reg 18(2)

Note: for more information, see **Chapter 43 - Supersessions**.

14005 Where the future notified date relates to the inclusion of a relevant other child (ROC), the ROC cannot be taken into account until Child Benefit (CHB) is in payment. Once payment of Child Benefit has been confirmed by the non-resident parent (NRP), the effective date will be determined as follows

1. if Child Benefit is awarded from a date which falls on or before the date the NRP reported the ROC, the effective date will be the date the change was reported

2. if Child Benefit is awarded from a date that falls after the date the NRP reported the ROC, the effective date will be the date Child Benefit was awarded.

Changes to relevant benefit status

14006 Where an NRP starts or stops receiving one of the prescribed benefits that affect a maintenance calculation the decision takes effect from the date on which the change occured[1].

[1] CSMC Regs (NI) 2012, reg 18(3)(d)

14007 The effective date principles detailed in para **14006** also apply where the NRPs partner starts or stops receiving one of the benefits listed.

Note: for more information on prescribed benefits see **Chapter 25 - Rates and Rules**. For more information on changes to benefit status, see **Chapter 43 - Supersessions**.

Changes ending liability

14008 If a change occurs that ends the maintenance liability either on the entire case or for a particular QC, the effective date of the decision is the date the change occurred.

14009 The circumstances which may lead to liability ending are

1. a child ceases to be a QC[1]

2. the parent with care (PWC) dies or ceases to be the PWC[2], **or**

3. the PWC, the NRP or a QC ceases to be habitually resident in the United Kingdon (UK) [3].

[1] CSMC Regs (NI) 2012, reg 18(3)(a); [2] CSMC Regs (NI) 2012, reg 18(3)(b); [3] CSMC Regs (NI) 2012, reg 18(3)(c)

Note: for more information on changes ending liability see **Chapter 43 - Supersessions**. For more information on habitual residence decisions see **Chapter 37 - Applications**.

Changes in income that the Non-resident parent (NRP) must report

14010 NRPs are required by law to report certain changes in their income, see **Chapter 19 - Current Income - Employed** and **Chapter 20 - Current Income - Self-employed.**

14011 Where there is a change to the maintenance liability as a result of a change to the NRP's current income (that the NRP is required to report), the effective date of the decision is the date the change occured[1].

[1] CSMC Regs (NI) 2012, reg 18(4)

Changes to include a new qualifying child (QC)

14012 Where there is a new QC in relation to an existing NRP, liability to pay maintenance for that QC takes effect from the date that would have been the initial effective date, if there had not already been a live case[1]. For more information on initial effective dates see **Chapter 13 - Initial Effective Dates**.

[1] CSMC Regs (NI) 2012, reg 18(5)

The Child Maintenance Service (CMS) initiated changes

14013 If a decision to change a maintenance liability is made as a result of information provided by a third party, the effective date of the decision is the date on which that information is provided[1].

[1] CSMC Regs (NI) 2012, reg 18(6)(b)

14014 Where the CMS initiates a change in liability for some reason other than information provided by a third party, the effective date is the date on which the decision is made[1].

[1] CSMC Regs (NI) 2012, reg 18(6)(c)

Other changes reported by a client

14015 Other changes not covered in the above paragraphs, reported by the applicant seeking a supersession, and which affect liability, will take effect from the date on which the supersession application was made[1].

Note: Before taking the details of a change, an attempt will be made to signpost customers to the self-service portal where the change can be reported. Where the customer agrees to the re-direction, no details of the change will be taken, and the customer will be advised that the supersession application has not yet been made. In those circumstances, a supersession application is made at the point that the change is reported via the portal, and the effective date would be that date, rather than the date of the initial contact (except for circumstances where other effective dates apply).

[1] CSMC Regs (NI) 2012, reg 18(6)(a)

14016 This paragraph applies where the NRP was previously employed under PAYE but becomes self-employed before the end of the most recent tax year, meaning that they won't yet have needed to file a self-assessment tax return for that tax year. NRPs whose liability is based on current income and where liability is nil are required to inform the CMS if they start receiving gross weekly income of £7 or more per week. Upon raising a Change of Income to report this increase and declaring that they are now newly self-employed, the Effective Date1 for the income change will be set as the date the NRP reaches at least £7 per week. At this stage, the NRP may be required to provide details regarding their projected turnover, expenses, and anticipated profit up to the end of the tax year. Please see CMDMG chapter 20 for more details on newly self- employed and chapter 97 for more information on evidence from self employment.
CSMC Regs 2012, Reg 18(4) & CSI Regs (NI) 2008, 9A(9)

NOTE: This is only for where a person is classed as newly self employed – meaning a person who has not traded as self- employed in the previous tax year.

14017 Where the NRP who is currently self employed was also self employed in the last tax year and reports a change from NIL Self-Employed Income to Increased self-employed Income:

1. The effective date for the income change is the date the NRP submitted their most recent self-assessment tax return to HMRC, which shows the increased income.
2. If the exact date of submission is not known, the default effective date to use is 31 January following the end of the tax year to which the return relates

CSMC Regs NI 2012, regs 36 & 39.

This process ensures that the maintenance calculations reflect the most recent and accurate income information, in line with statutory requirements.

14018 In cases where the NRP currently has NIL income under PAYE, having left their previous employer, if either the PWC or NRP reports an increase in income from employment to at least £7 per week, the following applies:

1. The effective date1 for the income change is the date the NRP started earning more than £7 per week.
2. This will correspond to the date the NRP commenced employment with the new employer.
3. The Real Time Information (RTI) start date can be used to confirm this date.

CSMC Regs NI 2012, reg 18(4) & CSI Regs (NI) 2008, reg 9A(9).

Effective date table 1 - Initial effective date

Circumstances	Effective date
New application from PWC, person with care (PeWC)	**Set by the date contained in the provisional calculation letter.** The initial effective date is set by taking the date of the next working day after the letter was requested for issue and adding 5 calendar days to that date. See note below. **Example 1** The provisional calculation letter for a case is requested for issue on Tuesday 02 April 2019. The initial effective date for that case as recorded in the letter is Monday 8 April 2019. **Note:** Legislation only requires that the letter is sent at least 2 days before the initial effective date. If a letter is requested but not issued until a later date, then as long as the date on which the letter is sent is at least 2 days before the initial effective date stated in the letter, the effective date is legally valid. **Example 2** On Thursday 4 April 2019 the Decision Maker (DM) requests that the CMS issues the provisional calculation letter. The initial effective date for that case recorded in the letter is Wednesday 10 April 2019. Due to a technical problem the CMS did not process the issue of the letter until the following day - Friday 5 April 2019. The letter was issued by the CMS on the next working day - Monday 8 April 2019. The initial effective date on the letter of Wednesday 10 April 2019 will be legally valid as the NRP has been given at least 2 days' notice of the initial effective date.

New application from NRP – Her Majesty's Revenue and Customs (HMRC) data held	**Set by the date contained in the initial calculation letter.** The initial effective date is set by taking the date of the next working day after the letter was requested for issue and adding 5 calendar days to that date. See note below. **Example 1** The initial calculation letter is requested to be issued on Friday 11 October 2019. The initial effective date for that case as recorded in the letter is Saturday 19 October 2019. **Note:** Legislation only requires that the letter is sent at least 2 days before the initial effective date. This means that, if a letter is requested but not issued until a later date, then as long as the date on which the letter is sent at least 2 days before the initial effective date, the date is legally valid. **Example 2** The initial calculation notice is requested to be issued on Tuesday 3 December 2019. The initial effective date as recorded in the letter is Monday 9 December 2019. Due to a technical problem, the CMS did not process the issue of the letter until the following day - Wednesday 4 December 2019. The letter was issued by the CMS on Thursday 5 December 2019. The initial effective date on the letter of Monday 9 December 2019 will be legally valid as the NRP has been given at least 2 days' notice of the initial effective date.
New Application from NRP – No HMRC data held	**Set by the date contained in the letter requesting proof of income.** The initial effective date is set by taking the date of the next working day after the letter was requested for issue and adding 5 calendar days to that date. See note below.

	Example 1 An application is made by the NRP on Tuesday 1 October 2019. No data is returned from HMRC regarding the NRP's historic income. The letter requesting proof of current income is requested to be issued on Friday 4 October 2019. The initial effective date for that case as recorded in the letter will be Saturday 12 October 2019. **Note:** Legislation only requires that the letter is sent at least 2 days before the initial effective date. If a letter is requested but not issued until a later date, then as long as the date on which the letter was sent at least 2 days before the initial effective date, the date is legally valid. **Example 2** An application is made by the NRP on Friday 02 August 2019. No data is returned by HMRC regarding the NRP's historic income. The letter requesting proof of current income is requested for issue on Thursday 15 August 2019. The initial effective date as recorded in the letter is Wednesday 21August 2019. However, due to system upgrades CMS did not process the issue of the letter until Friday 16 August 2019, and it was issued on the next working day Monday 19 August 2019. The initial effective date of Wednesday 21 August 2019 will be legally valid as the NRP has been given at least 2 days' notice period of the initial effective date.

Effective date table 2 - Supersession - Income related changes

Circumstances	Effective Date of a supersession decision
The maintenance calculation (MC) is based on historic income and the PWC or NRP requests a change to current income.	The effective date is the date the change was reported. **Note:** If the maintenance calculation is based on historic income the NRP is not legally required to report a change. For reports of future changes please see **Effective date table 5 - Supersession – Other**.
25% decrease in current income reported - PWC or NRP report decrease in current income of 25% (not as a result of a periodic current income check).	The effective date is the date the change was reported.
Increase in employed income reported - PWC or NRP report increase in current income of 25%, where the nil rate does not currently apply.	The effective date is the date the increase in income occurred. If the maintenance calculation is based on current income the NRP is legally required to report an increase of 25% or more.
25% increase in self-employed income - PWC or NRP report increase in current income of 25% (not as a result of a periodic current income check). The nil rate does not currently apply.	The effective date is the date the change was reported. If the existing calculation is based on current income and liability is not set to the nil rate, the NRP is not required to report any change in their current income from self-employment.
Decrease to nil income – PWC or NRP report that NRP now has nil income (not as a result of a	The effective date is the date the change was reported.

periodic current income check).	
Increase from nil current income – PWC or NRP report increase in the NRP's current income to at least £7 per week	The effective date is the date the increase in income occurred. NRPs whose liability is based on current income and the liability is nil are required to inform the CMS if they start receiving gross weekly income of £7 or more per week. **Note:** if the NRP's current income is from self-employment the change will only apply if the increased income is reflected in a tax return which has been submitted to HMRC. The effective date will be 1. the date the return was submitted to HMRC, **or** 2. where the exact date is not known, the 31 January following the tax year to which the return relates. If the NRP has a nil rate liability for other reasons (for example they are a child or they are a prisoner) there is no obligation on them to report an increase in current income.
CMS notified NRP has started or ceased claiming a prescribed benefit	The effective date is the date the change occurred.
A NRP in receipt of Universal Credit with no earned income, starts receiving earned income from new employment	The effective date is the start of the assessment period in which the NRP starts to receive earnings from their new employment.
Annual review	The effective date of an Annual Review decision is the annual review date. This will always be the anniversary of the initial effective date. Where the initial effective date was 29th February (leap year), the Annual Review Date will be set for 1 March of the following year.

	Note: Where a maintenance calculation is already in force and there is a further application in relation to the same NRP for a new QC, the review dates should be aligned so that the date for the new application and the existing one are the same.
Periodic current income check (PCIC)	The effective date of a supersession decision following a periodic Income check is the date the decision is made and documented. **Example** The NRP's liability is based on current income. A periodic current income check is due to take place on 01 June 2019 to ensure it remains appropriate to base the calculation on an amount of current income. The CMS requests current income details on 01 May 2019. Evidence is provided on 10 May 2019 that the NRP's current income is no longer at least 25% different to the latest HMRC figure. Their gross weekly income is therefore recalculated based on the HMRC figure. The decision is made on 10 May 2019, therefore the effective date is 10 May 2019.
Nil rate applied – NRP in prison or serving a sentence of imprisonment detained in hospital	The effective date of the nil rate and its subsequent removal when the sentence/detainmnt ended is the date the change was reported.
Current income – PWC or NRP report that the NRP is paying into a private or occupational pension	The effective date will be the date the change is reported.
Estimated current income - NRP or a third party provides actual current income.	The effective date is the date the actual income is reported. If a maintenance calculation is based on estimated income and a NRP or a third party provides evidence confirming their actual income, the tolerance rule will not apply. This is because an assessment based on evidence of actual income is always preferable

	to an estimate. NRPs will therefore not be required to show that their actual income is at least 25% different to their estimated income for a supersession to be agreed. The effective date of the change will be the date that the actual income is reported to the CMS.
Default maintenance decision (DMD) in place – Income or employer information provided by the client.	If the information shows that the income commenced after the effective date of the DMD, the DMD will remain in place and a supersession can be considered. The effective date of the supersession is the date the income is reported by the client.
Default maintenance decision (DMD) in place – NRP employer information obtained from a third party (HMRC)	There may be occasions where CMS obtains NRP employer information (for example from HMRC). This will provide the opportunity to consider replacing the DMD with a maintenance calculation. If the information subsequently obtained about the NRP's earnings shows that the income commenced after the effective date of the DMD, the DMD will remain in place and a supersession can be considered. The effective date is the date the earnings details are subsequently received from the employer. **Example** A DMD is in place from the initial effective date of 07 January 2019. Employer details received via HMRC on 01 May 2019. An Enquiry form is issued to the NRP's employer to request earnings details from them on 07 May 2019. The NRP's employer provides information on 20 May 2019 detailing earnings from the start of the NRP's employment which commenced on 15 April 2019. Therefore, the effective date of the supersession is 20 May 2019. This is the date that the information is received from the employer. The key reason for using this date is that this information is needed in order to convert the

	DMD into a maintenance calculation. To make that conversion, the DM needs to know the income of the NRP. The information provided to the CMS through HMRC's contact provides employer details but, in itself, is not sufficient to enable the CMS to make a maintenance calculation. Therefore the DMD will remain in place, followed by a supersession with an effective date of 20 May 2019.
Off Benefit Changes which are completed manually	For Income Support and Pension Credit, the award end date displayed within Searchlight is the first day of non-benefit entitlement (the last day of benefit entitlement plus 1 day). **Example** Customer Information System (CIS) Searchlight shows award end date of 01 February 2019 for Income Support. The last day of benefit entitlement will be 31 January 2019. The effective date for the supersession will be 01 February 2019.
	For all other benefits, the award end date displayed within CIS Searchlight is the last day of benefit entitlement. **Example** CIS shows an award end date of 01 April 2019. The last day of benefit entitlement will be 01 April 2019. The effective date for the supersession will be 02 April 2019.

Effective date table 3 - Supersession – Existing case – New QC, Relevant other Child (ROC), Child in Family Based Arrangement (CIFBA) or Child Abroad added

<table>
<tr><th>Circumstances</th><th>Effective Date</th></tr>
<tr><td>QC – New application from PWC for additional QC or
NRP reports that the PWC has care of an additional QC</td><td>Where, on an existing case, the PWC or NRP report there is an additional QC with the same NRP:

The effective date will be the date the NRP is notified in writing of the application. This date is set by taking the date of the letter informing them of the application for the additional child was generated and adding 6 calendar days to that date.

Example

The letter to notify the NRP is generated on Tuesday 2 April 2019. The effective date for the new QC as recorded in the letter will therefore be Monday 8 April 2019.</td></tr>
<tr><td>ROC – CMS notified of ROC and Child Benefit is in payment

or

Child Benefit not in payment due the conditions about presence in United Kingdom not satisfied, or where the NRP or their partner has elected not to receive child benefit because they would be liable to the ‘high income child benefit charge’ in income tax</td><td>The effective date will be the date the change is reported.</td></tr>
</table>

ROC – CMS notified of ROC and Child Benefit NOT yet in payment	If Child Benefit is not yet in payment then this should be treated as a future change. The DM should advise the NRP that the change cannot be completed until Child Benefit is actually in payment. When it is confirmed that Child Benefit is in payment, the effective date of the change will be one of the following: 1. if Child Benefit is awarded or payable from a date which falls on or before the date the NRP reported the ROC - the effective date will be the date the change was reported

	2. if Child Benefit is awarded or payable from a date that falls after the date the NRP reported the ROC - the effective date will be the date Child Benefit was awarded or payable from.
CIFBA	The effective date will be the date the change is reported unless it is a future notified date in which case it would be the date that the family based arrangement commenced.
Child Abroad	Where the NRP is liable to maintain a child abroad, the effective date will be the date the change is reported.

Effective date table 4 - Supersession- Remove child

Circumstances	Effective Date
1.ROC – Child no longer in NRP’s household or Child Benefit (CHB) ceases to be paid or payable	The effective date is the date the change occurred.
2.CIFBA – the CMS is notified that the arrangement is no longer in place	The effective date is the date the change occurred.
3.Child supported abroad – the CMS is notified that a child is no longer supported under this arrangement.	The effective date is the date the change occurred.
5.PWC no longer primary carer of QC **or** no longer providing day to day care	The effective date is the date the change occurred.
6.QC, ROC, CIFBA or child supported abroad has died	The child is removed from the case from the date of death.
7. A person aged 16 who has left full-time non-advanced education or approved training and does not qualify for an extension period (see **Note 1**)	The child will continue to be a qualifying young person (QYP) whilst CHB remains payable. They will cease to be considered a child from the first Monday following the first terminal date that occurs after they leave full-time non-advanced education. Terminal dates are the first of these dates that arise after a child or QYP leaves education or training **1.** 31 August **2.** 30 November **3.** the last day in February **4.** 31 May.

	Note 1: a young person may continue to be treated as a child for up to 20 weeks from the date the young person leaves full-time non-advanced education. This is known as "the extension period". The period begins on the Monday after education ceases. This applies if within 20 weeks of leaving full-time non-advanced education or approved training the young person have registered for **1.** further education **2.** work or training with a careers service, an authority support service, or similar organisations, or **3.** they have been accepted to join the armed forces and are waiting for a placement. **Note 2**: if the child commenced remunerative work (of not less than 24 hours each week) before their terminal date they cease to be a child on the day work commences.
8. A person aged 17 - 19 who has left fulltime non-advanced education or approved training and does not qualify for an extension period (see **Note 1** above).	The 17-19 year old continues to be a QYP whilst CHB remains payable. They will cease to be a QYP from the first Monday following the first terminal date that occurs after they leave full-time non-advanced education. For terminal dates see above.
9. A 16 or 17-year-old who has left full-time non-advanced education or approved training and qualifies for the 20 week	The 16-17 year old continues to be a QYP whilst CHB remains payable. They will cease to be a QYP on the first Monday that occurs after the end of the

extension period (see **Note 1** above)	20-week extension period (for terminal dates see above) unless the young person **1.** reaches the age of 18, if the young person's 18th birthday is earlier than the terminal date. If the terminal date comes after the young person's 18th birthday, then the terminal date should be used to determine when the child stops being a QC **2.** starts remunerative work (i.e. not less than 24 hours per week), for which payment is received or expected **3.** starts getting Universal Credit, Income Support, income-based Jobseeker's Allowance, Employment Support Allowance, Incapacity Benefit or a tax credit in their own right, for any week, or **4.** stops being registered with a careers service, an authority support service or similar organisation. The child may satisfy the conditions again if **1.** Remunerative work stops or their working hours decrease to less than 24 hours per week, or **2.** they stop getting Universal Credit, Income Support, income-based Jobseeker's Allowance, Employment Support Allowance,

	Incapacity Benefit or a tax credit in their own right, for any week **Example 1** John is 17 on 27.05.19. He left school on 25.06.19 and registered with a careers service. His extension period starts on 01.07.19 (the Monday after education ceases) and ends on 18.11.19 (the first Monday after the end of the 20 weeks). **Example 2** Henry is 17 on 21.04.19. He left school on 25.06.19. His extension period starts 01.07.19 (the Monday after education ceases) however he did not register for a careers service until 09.09.19. Since he registered within 20 weeks of leaving full-time non-advanced education he will continue to be a child until the first Monday that follows the end of the extension period, 18.11.19. There is no break in his status as a child because he registered within 20 weeks.
10.Qualifying Young person (QYP) – A 17, 18 or 19 year old, who has left full-time non-advanced education or approved training and has not enrolled on another course of qualifying education or training	The young person continues to be a QYP whilst CHB is payable. They will cease to be a QYP on the first Monday following the first terminal date after leaving FTE date, unless they commenced remunerative work (of not less than 24 hours each week) before their terminal date, in which case they cease to be a child on the day work commences. **Note:** If a person has completed or left a course of full-time non-advanced education or approved training, and has passed their terminal date or the end of their extension period, they will continue to be a Qualifying Young Person (and therefore a child for child maintenance purposes) if they are enrolled on another course of qualifying education or training.

	Example 1 On 10.09.19 PWC Joyce reports that an 18-year-old QC Claire, who left school in June having completed her A levels, will begin a further course of A levels at a local college on 16.09.19. Claire will continue to be treated as a child until the terminal date after completing or leaving the new course or, if sooner, her 20th birthday. **Example 2** On 01.04.19 NRP Susan reports that QC Ryan left school in the middle of March to start work. The CHB check shows CHB still to be in payment. When the PWC is contacted, they confirm that Ryan started a full time job on 12.03.19. Maintenance liability for Ryan ceases from 12.03.19.
11.Qualifying Young person who starts to receive Universal Credit, Income Support, Incapacity Benefit, Jobseeker's Allowance or a tax credit in their own right	Where a person who was a child makes a claim to a prescribed benefit in their own right, the CHB will cease only once the benefit begins in payment, so they remain a child until that point (i.e. not from the date of the benefit claim itself). However, if the child remains in full time education (FTE), irrespective of the CHB position, they remain a QC for our purposes by virtue of their education status.
12.Any child – Reaches maximum age (20)	The effective date is the date the child turns 20.

Effective date table 5 - Supersession - Other

Circumstances	Effective Date
PWC or NRP reports any change in Shared Care	The effective date will be the date the change is reported.
PWC or NRP reports a future change	If a PWC or NRP reports a change in advance of the date on which it is expected to occur, DMs should advise them to call again once the change has actually taken place. The effective date of a supersession in these circumstances will be the date on which the change is expected to occur. **Example** The NRP Mark reports on 21 January 2019 that from 28 January 2019 they will have shared care of the QC Luke for two nights per week. A record of the change and the date on which it is expected to occur is recorded in case notes. Mark is advised to call again on 29 January 2019 to confirm that the change did in fact take place. Mark calls on 29 January 2019 and confirms that shared care is now taking place. This is confirmed with the PWC Lynsey and a supersession decision is completed using an effective date of 28 January 2019.
CMS initiated change – change reported by Third Party	Where a third party reports a change that, had it been reported by the PWC or NRP, would be effective from the reported date, the DM may make a supersession decision on their own initiative. The decision will take effect from the date on which information about the change was provided. However, where a change reported by a third party would normally be effective from

	the date the change occurred, that date would still apply. **Example 1** A third party notifies the CMS on 5 March 2019 that the NRP Lynn has been in prison since 28 January 2019. A supersession decision to reduce the MC to Nil is required. The effective date is 5 March 2019. **Example 2** A third party notifies the CMS on 6 June 2019 that the PWC Anne is no longer the primary carer of the QC Karen. Anne confirms that Karen left her household on 4 May 2019. The effective date is the 4 May 2019 as this is the day the change occurred rather than the date the third party provided the information.
CMS initiated change - not as a result of a third party report.	The DM may initiate a supersession decision which, had the change been reported by the PWC or NRP, would have taken effect from the reported date. In these cases, the supersession takes effect from the date on which the decision is made. Where the change would normally be effective from the date the change occurred that date would still apply. **Example 1** NRP Richard’s liability is based on current income. A periodic current income check is due to take place on 2 June 2019 to ensure Richards income remains at least 25% different to the latest HMRC figure. The DM requests current income details on 2 May 2019. Evidence is provided on 10 May 2019. The NRP’s current income is no longer at least 25% different to the latest HMRC figure and so they are placed back on HMRC data. The decision is made on 10

	May 2019. Therefore, the effective date is 10 May 2019. **Example 2** NRP Elaine's liability is based on current employed income. A periodic current income check is due to take place on 2 June 2019 to ensure Elaine`s income remains at least 25% different to the latest HMRC figure. The CMS requests current income details on 2 May 2019, and evidence is provided on 10 May 2019. The new Current Income figure is at least 25% higher than the existing Current Income figure in place. This is an increase in income that Elaine was legally obliged to report. Elaine confirms this increase in income started from 8 April 2019. The effective date is 8 April 2019, the date the change occurred. **Example 3** On 5 March 2024 CIS reports that the NRP has changed address to a prison address. Form CSF314 is issued to the Prison Service to gather further information to consider if the Nil Rate should be applied. On 12 March 2024 the form is returned from the Prison Service confirming that the NRP is in Prison and relevant details. A supersession is made to reduce the MC to Nil. The effective date is 12 March 2024, the date the Prison Service return the form. **Example 4** A NRP is currently listed as DLO. The DM begins trace activity to identify an address and identifies from other government systems that the NRP may be in Prison. On 4 September 2024 Form CSF314 is issued to the Prison Services to gather further information to consider is the Nil Rate should be applied. The form is returned on 12 September 2024 reporting that the NRP has been in Prison

	since 8 July 2024. A supersession is made to reduce the MC to Nil. The effective date is 12 September, the date the Prison Service returned the form.

Child starts or stops having their care provided by an Authority.	The effective date of a decision in these circumstances is the date the change is reported. **Note:** Where all of a child's care is provided by an authority the PWC would cease to be a PWC in relation to that QC, and the resulting supersession would take effect from the day the change occurred.
Supersession required following a successful appeal to the Appeal Tribunal	A decision of a tribunal which finds a CMS decision to be wrong in law, takes effect from the date of the relevant tribunal decision.

Supersession of a decision made by an Appeal Tribunal	In most cases a decision superseding a decision of a tribunal is subject to the ordinary rules about effective dates set out elsewhere in the effective date tables. Exceptions to those rules are detailed below. Where the decision of the tribunal was given following service of notice that a test case which could have affected that decision was pending, the effective date of that supersession decision would be the date the tribunal decision would have taken effect had it been decided in accordance with the test case. Where the decision of the tribunal is found to be wrong due to a misrepresentation about, or failure to disclose a material fact, and the decision was more advantageous to the person who made the misrepresentation, or failed to disclose, the effective date of the supersession is the date on which the tribunal decision took or was to take effect.

Effective date table 6 - Case Closure

Circumstances	Effective Date
PWC or NRP report that they have reconciled	The effective date of this decision will be the date the change is reported. **Note:** if either party is reporting a retrospective period of reconciliation that has ended, the opportunity to report this change will have been missed by the parties, as the effective date of the decision to supersede would be the date the change is reported. A case closure decision in these circumstances is therefore not possible.
PWC or NRP has died	Child maintenance ceases to be payable from the date of death.
Last QC ceases to be a QC or QYP	The effective date of the closure is the date the change occurred.
Case applicant requests case closure	The effective date of the case closure will be the date the request is made.
PWC, NRP or Qualifying Child(ren) not habitually resident	The effective date is the date the change occurred. **Note:** where there are other PWCs or QCs left in the case who continue to be habitually resident, closure may not be appropriate.
PWC in prison or held on remand	The effective date is the date the change occurred as that parent would no longer have day to day care of the QC.

Effective date table 7 – Revisions

Circumstances	Effective Date
A decision is revised and the date from which the original decision took effect is found to be wrong	The revised decision takes effect from the date on which the original decision would have taken effect had the error not been made
Mandatory reconsideration requested – change accepted as applicable at the effective date of the decision under dispute	The effective date is the same effective date as the decision under dispute. Note: In line with DMG 14003, If a decision is revised and it is found that the effective date of the original decision was incorrect, the revised decision will take effect from the date on which the original decision would have taken effect if it had not been wrong.
Mandatory reconsideration requested – change was not applicable at the effective date of the decision under dispute	A supersession must be considered as the alleged change has occurred since the effective date of the calculation. See relevant table for supersession: **Effective date table 2 – Supersession - Income related changes** **Effective date table 3 – Supersession – Existing case – New QC, Relevant other Child (ROC), Child in Family Based Arrangement (CIFBA) or Child Abroad added** **Effective date table 4 – Supersession – Remove child** **Effective date table 5 – Supersession - Other** **Effective date table 6 – Case Closure**
Original decision was wrong because a client misrepresented or failed to inform the CMS about a relevant fact and the original decision was advantageous to the client as a consequence	The original decision is revised to correct the misrepresentation and, or include the relevant fact. The effective date of the decision will be unchanged.

Appeal has been made but not determined	If a client submits an appeal against the original decision to the Appeals Tribunal within the relevant appeal time limits and the CMS identifies that there are grounds for a revision, DMs can revise the decision at any time before the Tribunal makes a decision on the appeal. The effective date of the decision will be unchanged. **Example** PWC Sandra appeals the maintenance calculation because she believes the income information for NRP Richard, provided by HMRC, is incorrect. The CMS later receives confirmation that HMRC have amended their data due to an official error which produced an incorrect income figure for Richard. The Tribunal have not yet made a decision on the appeal and therefore the CMS can proceed with the Revision. The effective date of the original decision will be unchanged.
CMS becomes aware within 30 days of the initial maintenance calculation being notified that the maintenance calculation was incorrect	The maintenance calculation can be revised from the initial effective date. **Example** Following the initial maintenance calculation on a case, a third party notifies the CMS that NRP Wes is in prison. The CMS therefore needs to complete a revision to place the NRP on to the nil rate from the initial effective date.
A decision was incorrect due to an official error by the CMS, Department or HMRC	The effective date of the revised decision will be the same as the original decision, **or** where the original effective date is found to be incorrect, the revised decision will take effect from the correct effective date.

A maintenance calculation is based upon information from HMRC and that information is subsequently amended	The calculation that included the information originally provided by HMRC is revised with effect from the original effective date of that calculation. This could be the initial effective date or following an annual review. **Example** The CMS completes an annual review based on gross weekly income of £550 from HMRC for the tax year 2016 to 2017. HMRC subsequently receive further information and amend their records to reflect £600 gross weekly income for the same period. The CMS updates their records and revises the maintenance calculation from the effective date of the original decision.
A person named as a parent of the QC is later found not to be a parent	The liability ends from the initial effective date of the maintenance calculation for that child. **Note:** this may not be the initial effective date of the case if there are two or more QCs and the person is only found not to be the parent for one child. **Example** NRP Paul has a maintenance liability based on two QC's, Rose and Ruby. He subsequently provides evidence in the form of a Deoxyribonucleic Acid (DNA) test which confirms he is not the father of Ruby. The CMS updates their records and revises the maintenance calculation from the date Ruby was first included in the calculation. Any subsequent maintenance calculations will also be revised to remove Ruby from the calculation.
A DMD has been imposed and the NRP provides, or the CMS obtains, information enabling a full maintenance calculation to be made	Once the CMS has sufficient income information in respect of the period commencing on or before the effective date of the DMD, then the DMD is replaced from its original effective date.

	If the evidence relates to the period after the effective date of the DMD, then a supersession will be required for the case and the caseworker will still need the NRP to provide information for the period covered by the DMD in order to replace it. The effective date of such a “later” change will be 1. the date the change to income is reported by the client 2. the date information is provided to us, if received from a third party (e.g. employer), **or** 3. the date the decision is made if the change was not reported by a client or a third party. **Example** A DMD is in place from 7 October 2019. NRP Alex notifies the CMS on 11 November 2019 of new employment that started 28 October 2019. The DMD cannot be replaced using this evidence as it is not effective from 7 October 2019. The DMD remains in place and a supersession is completed with the effective date of 11 November 2019.

Effective date table 8 - Determining the date a variation application takes effect

Circumstances	Date variation takes effect
A verbal application for a variation is received post initial MC and all of the relevant information is provided at the time of that call.	The effective date of the variation application is the date the information was given.
A variation application is received in writing.	The effective date is the date the information is received.
Where a client contacts CMS with the intention of making an application for a variation and requests that an application form be sent to them	1. Where the form is returned within 14 days the effective date is set by the date of the telephone call requesting the application form. 2. Where the form is not returned within 14 days and the variation application has been rejected, but the form is returned within the mandatory reconsideration period, the effective date is set by the date of the telephone call requesting the application form. 3. Where the form is returned after the 14 days and the variation application has not been rejected, the effective date is set by the date of the telephone call requesting the application form. 4. Where the form is returned after the mandatory reconsideration period and the variation application has been rejected, the effective date is set by the date when the application form is received.
If a verbal application for a variation is received and the	1. Where further details are provided within 14 days the effective date is

client is unable to provide all of the required information and agrees to send further details	set by the date of the telephone call when the initial application for the variation was received. 2. Where further details are not provided within 14 days and the variation application has been rejected, but the details are provided within the mandatory reconsideration period, the effective date is set by the date of the telephone call when the initial application for the variation was received. 3. Where further details are returned after the 14 days and the variation application has not been rejected, the effective date is set by the date of the telephone call when the application for the variation was received. 4. Where further details are returned after the mandatory reconsideration period and the variation application has been rejected, the effective date is set by the date when all of the required information is received.
A variation application is received after the initial effective date, but before the initial MC.	1. The effective date of the variation is the initial effective date (if the ground the application is based on existed from the initial effective date of the MC). 2. Where a variation application is received between the initial effective date and the initial MC and further information is required which is not returned within 14 days, but is returned within the mandatory reconsideration period. The effective date of the variation application will be the initial effective date (if the ground the application is based on existed from the initial effective date of the MC).

A variation application is received post initial MC, but within the mandatory reconsideration period.	The effective date of the variation will be the initial effective date.
A decision is made to revise an existing MC to a nil or flat rate MC and the PWC disputes the decision within the mandatory reconsideration period.	A variation could be implemented and would take effect from the effective date of the decision under dispute (if the ground the application is based on existed at the effective date).
A Variation application is made for a change expected to occur in the future.	The effective date of an application for a variation or a change to a variation that is expected to occur from a known future date, is the date that change is expected to occur. **Example** The NRP has an existing Variation in place for Prior Debts. The NRP reports on 18 February 2019 that they have agreed with the PWC to start having contact with the QC once a week from 01 March 2019. The NRP will travel by train which will cost £20 for a return journey. The decision will be made with a future effective date of 01 March 2019.
Variation – change to existing variation	The effective date of a reported change to an existing Variation is the date the CMS is notified. The only exception to this is where there is an earned income variation in place and the NRP has a duty to report increases in current income of 25% or more. In these circumstances, the effective date will be the date the change occurred. **Example** The NRP reports on 18 February 2019 that their Contact Costs have increased because the QC has moved further away. The effective date will be the 18 February 2019.