

CMDMG - Volume 3: Variations

Summary of changes from November 2021

Amended Chapters March 2025

Chapter 29 Illness or disability of a relevant other

29003 Disability¹. A ROC can be treated as disabled if at the time the variation application is made:

1. The daily living component of Personal Independence Payment (PIP)/the care component of Disability Living Allowance (DLA)/Armed Forces Independence Payments (AFIP)/Child Disability payment (CDP)/Adult Disability payment (ADP)/Scottish Adult Disability Living Allowance SADLA are being made to or in respect of them, or have been awarded but are not yet paid, or
2. the ROC is entitled to PIP/DLA/AFIP/CDP/ADP, but benefit is not in payment because they are a patient in hospital, though they remain part of the applicant's family, or
3. the ROC is registered blind or has only ceased to be registered as blind within the last 28 days. A child who has ceased to be registered as blind, because they have regained their eyesight, should still be considered disabled for variation purposes for a period of 28 days from the date on which they ceased to be registered.

Note: The mobility component of PIP or DLA does not count.

1 CSMC Regs 2012, reg 63(3), reg 64(2)(a), reg 64(2)(a)(i), reg 64(2)(a)(ii)

29007 Financial assistance may be received from a range of sources, such as¹

1. grants
2. charitable funding
3. DLA, SADLA, PIP, CDP, ADP and AFIP

1 CSMC Regs 2012, reg 64(3)

29008 If DLA, SADLA, PIP, CDP, ADP or AFIP¹ has been applied for but not yet awarded, it can be deducted if, when awarded, it will cover the effective date of the variation. If no financial assistance is in payment, then no amount should be offset against the expenses claimed.

1 CSMC Regs 2012, reg 64(3)

29009 It is also possible for DLA/SADLA/PIP/CDP/ADP/AFIP to be in payment for a ROC but paid to a person outside the NRP's household. In these circumstances, it would be unreasonable to deduct the payment from the expenses total and no reduction should be made.

Amended Chapters January 2025

Chapter 33 Variations

Note added into chapter 33 of the CMDMG as follows:

HMRC tax years and self-assessments

33016 HMRC tax years run from 6 April to 5 April.

NOTE: The tax year used must be in relation to the effective date and:

1. When sourced from HMRC, it should be the latest available tax year at the effective date, or
2. When sourced from the NRP (a submitted self-assessment), this can only be for the latest completed tax year at the effective date.

Example 1

PWC Mary makes an application in June 2023 (this is the effective date), a decision however isn't made until December 2024.

The latest available tax year that HMRC hold a record for is the tax year which ended on 05.04.2024.

The latest completed tax year relevant to the effective date is for the tax year ending 05.04.2023.

Example 2

PWC Michael makes an application in February 2023 (this is the effective date), but the variation isn't considered until August 2024.

At the date the variation is considered the latest available tax year is for the tax year ending 05.04.2024.

The latest tax year relevant to the effective date is for the tax year ending 05.04.22.

The latest available tax year that HMRC hold a record for is the tax year ending 05.04.2020. HMRC provide a nil figure for this year. Although this is the latest tax year that HMRC have data for, it is not the most recent complete tax year at the effective date, and so information is requested from the NRP.

NRP Alison supplies her submitted self-assessment tax returns for the tax years ending 05.04.2021, 05.04.2022, 05.04.23 and 05.04.2024.

We accept the variation using the NRP's self-assessment tax return for the tax year ending 05.04.2022, as this was the latest completed tax year at the effective date for which no information was available from HMRC.

Because the variation completed in August 2024 is backdated to the effective date of February 2023, it has also changed the Maintenance Calculation completed for all Annual Reviews following this date. NRP Alison will have new Mandatory Reconsideration (MR) rights for these Annual Reviews. If an MR is requested the evidence of the submitted self-assessment tax returns, they have already supplied during the application for variation can be used to revise the unearned income amount.

Amended Chapters July 2024

Chapter 35 Earned income

Small change added to Note in paragraph 35004 to detail the paragraph this section relates.

Chapter 27 Variations overview

Paragraph 27027 - details added to the regulation this relates to and where to find it in chapter 25.

Amended Chapters November 2021

Chapter 30 Prior debts

Minor amendments to para. 45011 and at 45042/3.