STATUTORY RULES OF NORTHERN IRELAND

2014 No. 309

EDUCATION

The Education (Student Support) (No. 2) Regulations (Northern Ireland) 2009 (Amendment) (No.2) Regulations (Northern Ireland) 2014

Made - - - - 12th December 2014

Coming into operation- 8th January 2015

The Department for Employment and Learning (**1**) makes the following Regulations in exercise of the powers conferred by Articles 3 and 8(4) of the Education (Student Support) (Northern Ireland) Order 1998(**2**) and now vested in it(**3**).

Citation, commencement and application

1.—(1) These Regulations may be cited as the Education (Student Support) (No. 2) Regulations (Northern Ireland) 2009 (Amendment) (No. 2) Regulations (Northern Ireland) 2014 and come into operation on 8th January 2015.

(2) These Regulations apply in relation to the provision of support to students in relation to an academic year which begins on or after 1st September 2015 whether anything done under these Regulations is done before, on or after 1st September 2015.

Amendment of the Education (Student Support) (No. 2) Regulations (Northern Ireland) 2009

2. The Education (Student Support) (No. 2) Regulations (Northern Ireland) 2009(**4**) are amended in accordance with regulations 3 to 7.

3. For regulation 43(1)(ge) (interpretation of Chapter 4) substitute—

"(ge) "taxable income" means, in respect of the prior financial year—

(**1**) Formerly known as the Department of Higher and Further Education, Training and Employment; *see* the Department for Employment and Learning Act (Northern Ireland) 2001 c.15

(**2**) S.I. 1998/1760 (N.I. 14). Article 3 was amended by the Learning and Skills Act 2000 (c.21), section 147(3)(a) and (b), the Income Tax (Earnings and Pensions) Act 2003 (c.1), Schedule 6, the Finance Act 2003, (c.14), s. 147(4) and by the Higher Education (Northern Ireland) Order 2005, (S.I. 2005/1116 (N.I. 5)), Articles 11 and 12

(**3**) S.R. 1999 No. 481*see* Article 5(b) and Schedule 3 Part II

(**4**) S.R. 2009 No. 373, amended by S.R. 2010 No. 383, S.R. 2012 Nos.62 and 398, S.R. 2013 Nos.128 and 223 and S.R. 2014 No. 97.

(i) the total income on which a person ("A") is charged to income tax as determined at Step 1 of the calculation in section 23 of the Income Tax Act 2007(**5**), together with any payments and other benefits mentioned in section 401(1) of the Income Tax (Earnings and Pensions) Act 2003(**6**) (ignoring section 401(2) of that Act), received or treated as received by A, to the extent that they are not a component of the total income on which A is charged to income tax;

(ii) A's total income from all sources as determined for the purposes of the income tax legislation of another Member State which applies to A's income; or

(iii) where the legislation of more than one Member State applies to the period, A's total income from all sources as determined for the purposes of the income tax legislation under which the Department considers that A's total income in that period is greatest,

except that no account is taken of income referred to in paragraph (1A) paid to another party;".

4. In regulation 46(3) (childcare grant) after the words "Tax Credits Acts 2002" omit the full stop and insert "or financial support for childcare under a healthcare bursary.".

5. In Schedule 5 (financial assessment)—

(a) for paragraph 1(1)(n) substitute—

"(n) "taxable income" means, in relation to paragraph 4, in respect of the academic year for which an application has been made under regulation 9 and, in relation to paragraph 5, in respect (subject to sub-paragraphs (3), (4) and (5) of paragraph 5) of the prior financial year—

(i) the total income on which a person ("A") is charged to income tax as determined at Step 1 of the calculation in section 23 of the Income Tax Act 2007(**7**), together with any payments and other benefits mentioned in section 401(1) of the Income Tax (Earnings and Pensions) Act 2003(**8**) (ignoring section 401(2) of that Act), received or treated as received by A, to the extent that they are not a component of the total income on which A is charged to income tax;

(ii) A's total income from all sources as determined for the purposes of the income tax legislation of another Member State which applies to A's income; or

(iii) where the legislation of more than one Member State applies to the period, A's total income from all sources as determined for the purposes of the income tax legislation under which the Department considers that A's total income in that period is greatest (except as otherwise provided in paragraph 5),

except that no account is taken of income referred to in sub-paragraph (2) paid to another party;".

(b) in paragraph 4(1)(b), omit the words "under section 273 of the Income and Corporation Taxes Act 1988(**9**) or"; and

(**5**) 2007 c.3; section 23 was amended by the Finance Act 2009 (c.10), Schedule 1, paragraph 6(o)(i), and the Finance Act 2013 (c.29), Schedule 3, paragraph 2(2).
(**6**) 2003 c.1; section 401 was amended by S.I. 2005/3229, S.I. 2011/1037 and S.I. 2014/211.
(**7**) 2007 c.3; section 23 was amended by the Finance Act 2009 (c.10), Schedule 1, paragraph 6(o)(i), and the Finance Act 2013 (c.29), Schedule 3, paragraph 2(2).
(**8**) 2003 c.1; section 401 was amended by S.I. 2005/3229, S.I. 2011/1037 and S.I. 2014/211.
(**9**) 1988 c.1; section 273 of the Act was repealed by the Finance Act 2009 (c.10), Schedule 2, paragraph 2(h).