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STATUTORY INSTRUMENTS

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**2002 No. 2006**

The Tax Credits (Definition and  
Calculation of Income) Regulations 2002

PART 2 **U.K.**

Income for the purposes of tax credits

*CHAPTER 6*

*Student Income*

**Student income** **U.K.**

8. “Student income” means any grant under regulation 15 of the Education (Student Support) Regulations 2002 <sup>M1</sup> other than—

- (a) a grant for a dependant child under paragraph (1)(c) of that regulation; or
- (b) a grant for books, travel and equipment under paragraph (8) of that regulation.

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**Marginal Citations**

**M1** [S.I. 2002/195](#).

In the application of this regulation to Scotland and Northern Ireland the references to the provisions of regulation 15 of the Education (Student Support) Regulations of 2002 are to be construed as a reference to the provisions of any enactment having a corresponding effect there.

**Payments of income in connection with students to be disregarded for the purposes of regulation 3** **U.K.**

9. Income which is exempt from income tax by virtue of section 331 or 331A of the Taxes Act (which deal respectively with scholarship income and interest on the repayment of sums recovered by way of deductions in respect of student loans) <sup>M2</sup> is disregarded in calculating a claimant’s income under regulation 3.

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**Marginal Citations**

**M2** [Section 331A](#) was inserted by section 60 of the Finance Act 1999.

**Status:**

Point in time view as at 01/08/2002.

**Changes to legislation:**

There are currently no known outstanding effects for the The Tax Credits (Definition and Calculation of Income) Regulations 2002, Cross Heading: CHAPTER 6.