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STATUTORY RULES OF NORTHERN IRELAND

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**1992 No. 363**

**Students Awards Regulations (Northern Ireland) 1992**

**PART I**  
**GENERAL**

**Calculation of income**

**4.** In calculating a person's income for any year, any reduction for income tax is to be made by calculating the tax payable on the income received in that year as if the year were a year of assessment within the meaning of the Income Tax Acts (the necessary apportionment being made in any case where the relevant provisions of those Acts change during the year).