
STATUTORY RULES OF NORTHERN IRELAND

1997 No. 361

Students Awards Regulations (Northern Ireland) 1997

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).