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STATUTORY RULES OF NORTHERN IRELAND

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**2014 No. 309**

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

**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(1) 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—

- (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(2), together with any payments and other benefits mentioned in section 401(1) of the Income Tax (Earnings and Pensions) Act 2003(3) (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.”.

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(1) [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](#).  
(2) [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).  
(3) [2003 c.1](#); section 401 was amended by [S.I. 2005/3229](#), [S.I. 2011/1037](#) and [S.I. 2014/211](#).

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(4), together with any payments and other benefits mentioned in section 401(1) of the Income Tax (Earnings and Pensions) Act 2003(5) (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(6) or”; and

(c) in paragraph 5—

(i) omit sub-paragraph (1);

(ii) in sub-paragraph (2), from the beginning to the word “permitted” substitute “For the purposes of determining the residual income of an eligible student’s parent (“A” in this paragraph) there is deducted from the taxable income of A the aggregate of any amounts falling within any of the following sub-paragraphs (unless already deducted in determining a person’s taxable income)”; and

(iii) in sub-paragraph (2)(a), omit the words “under section 273 of the Income and Corporation Taxes Act 1988(7) or”.

6. In Schedule 6 (relevant institutions of higher education in the Republic of Ireland) omit the words “Montessori College, (A.M.I), Mount St Mary’s, Dublin” and “St Nicholas Montessori College, Dun Laoghaire, Co Dublin.”

7. The Schedule has effect to substitute the figures in the third column of the table for the figures in the second column where they appear in the regulations of the Education (Student Support) (No. 2) Regulations (Northern Ireland) 2009 set out in the first column.

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(4) 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).

(5) 2003 c.1; section 401 was amended by S.I. 2005/3229, S.I. 2011/1037 and S.I. 2014/211.

(6) 1988 c.1; section 273 of the Act was repealed by the Finance Act 2009 (c.10), Schedule 2, paragraph 2(h).

(7) 1988 c.1; section 273 of the Act was repealed by the Finance Act 2009 (c.10), Schedule 2, paragraph 2(h).

Sealed with the Official Seal of the Department for Employment and Learning on 12th December 2014.



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and Learning