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STATUTORY RULES OF NORTHERN IRELAND

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**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—

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(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<sup>(5)</sup>, together with any payments and other benefits mentioned in section 401(1) of the Income Tax (Earnings and Pensions) Act 2003<sup>(6)</sup> (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<sup>(7)</sup>, together with any payments and other benefits mentioned in section 401(1) of the Income Tax (Earnings and Pensions) Act 2003<sup>(8)</sup> (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<sup>(9)</sup> or”; and

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(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).

- (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(10) 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.

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



*Ms Sian McCleave*  
A senior officer of the Department Employment  
and Learning

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

## SCHEDULE

Regulations 2 and 7

**NEW PAYMENT RATES FOR FEE LOANS, GRANTS  
FOR FEES AND FEE CONTRIBUTION LOANS**

<i>Provision in the Education (Student Support) (No. 2) Regulations (Northern Ireland) 2009</i>	<i>Existing figure</i>	<i>New figure</i>
<b>Regulation 25</b>		
25(2A)(a)	£3,685	£3,805
25(2B)(a)	£1,835	£1,895
<b>Regulation 32</b>		
32(1)(a)	£1,465	£1,510
32(2)(a)	£720	£740
<b>Regulation 33</b>		
33(1)	£1,465	£1,510
33(2)	£720	£740
<b>Regulation 36</b>		
36(2)(a)	£1,465	£1,510
36(2)(a)	£720	£740
<b>Regulation 89</b>		
89(5)	£1,465	£1,510

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Education (Student Support) (No. 2) Regulations (Northern Ireland) 2009 (“the 2009 Regulations”). The 2009 Regulations provide for financial support for students taking designated higher education courses in respect of an academic year beginning on or after 1st September 2010.

These Regulations make minor policy and technical changes to the 2009 Regulations and these changes are set out in the paragraphs below. These Regulations also, by regulation 7 and the Schedule, set out the increased payment rates for fee loans, grants for fees and fee contribution loans for full-time courses and sandwich courses which apply from 1st September 2015.

Regulations 3 and 5(a) amend regulation 43 and Schedule 5 to the 2009 Regulations respectively to substitute a new definition of “taxable income” for the purposes of those provisions. The new definition makes clear that “taxable income” means the total income on which a person is charged to income tax together with certain other payments and benefits. Regulation 5(c)(i) and (ii) make consequential amendments to paragraph 5(1) and (2) of Schedule 5 to the 2009 Regulations.

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Regulation 4 amends regulation 46 of the 2009 Regulations to ensure that a student is not able to claim childcare grant where the student's partner has elected to receive financial support for childcare under the NHS bursary scheme.

Regulation 5(b) and (c)(iii) amend Schedule 5 of the 2009 Regulations to remove obsolete references to section 273 of the Income and Corporation Taxes Act 1988 (c.1).

Regulation 6 amends Schedule 6 of the 2009 Regulations by removing Montessori College, (A.M.I), Mount St Mary's, Dublin and St Nicholas Montessori College, Dun Laoghaire, Co Dublin from the list of courses that can be designated for statutory student support.

An impact assessment has not been prepared in respect of this instrument as it has no impact on the cost of business, charities or voluntary bodies. The impact on the public sector is minimal.