
STATUTORY RULES OF NORTHERN IRELAND

2014 No. 309

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

Amendment of the Education (Student Support) (No. 2) Regulations (Northern Ireland) 2009

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

(1) 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).

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