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DRAFT STATUTORY INSTRUMENTS

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**2019 No.**

**The Higher Education and Research Act 2017  
(Further Implementation etc.) Regulations 2019**

**PART 2**

Consequential amendments to primary legislation

**Income Tax (Earnings and Pensions) Act 2003**

**9.** In section 457(1) of the Income Tax (Earnings and Pensions) Act 2003<sup>(1)</sup> (meaning of research institution), for paragraph (a), substitute—

- “(a) any university or other institution receiving a grant (including a recurrent grant towards its costs), loan, financial support, financial assistance, financial resources or payment under—
- (i) section 65 of the Further and Higher Education Act 1992,
  - (ii) regulations made under section 485 of the Education Act 1996,
  - (iii) section 34 of the Learning and Skills Act 2000,
  - (iv) section 14 of the Education Act 2002,
  - (v) section 86 of the Education Act 2005,
  - (vi) section 100 of the Apprenticeships, Skills, Children and Learning Act 2009, or
  - (vii) section 39 or 97 of the Higher Education and Research Act 2017,
- (aa) any institution maintained by a local authority in England or Wales in the exercise of their further and higher education functions,
- (ab) any institution within the higher education sector for the purposes of the Further and Higher Education (Scotland) Act 1992,
- (ac) any college of further education within the meaning of section 36(1) of the Further and Higher Education (Scotland) Act 1992,
- (ad) any central institution within the meaning of section 135(1) of the Education (Scotland) Act 1980,
- (ae) the Queen’s University of Belfast or the University of Ulster,
- (af) a college of education in Northern Ireland within the meaning of Article 2(2) of the Education and Libraries (Northern Ireland) Order 1986 (S.I. 1986/594 (N.I. 3)), or
- (ag) any institution providing in Northern Ireland further education as defined in Article 3 of the Further Education (Northern Ireland) Order 1997 (S.I. 1997/1772 (N.I. 15)), or”.

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<sup>(1)</sup> 2003 c. 1. Section 457 as originally enacted was repealed by the Finance Act 2003 (c. 14), Schedule 22, paragraph 9(1), subject to savings. The existing Section 457(1) was inserted by the Finance Act 2005 (c. 7), section 20(1).

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**Draft Legislation:** This is a draft item of legislation. This draft has since been made as a UK Statutory Instrument:  
*The Higher Education and Research Act 2017 (Further Implementation etc.) Regulations 2019 No. 1027*

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