

Status: This is the original version (as it was originally made).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

SCHEDULE 1

AIDED PUPIL SCHEME

Status: This is the original version (as it was originally made).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

APPENDIX TO AIDED PUPIL SCHEME computation of income

1.—(1) This Appendix shall have effect for the purpose of determining a person's income for the purposes of the Scheme by reference to his total income.

(2) In this Appendix any reference to the Act of 1988 is a reference to the Income and Corporation Taxes Act 1988(1).

2. Where any income of a person is not part of his total income by reason only that—

- (a) he is not resident, ordinarily resident or domiciled in the United Kingdom, or
- (b) the income does not arise in the United Kingdom, or
- (c) the income arises from an office, service or employment, income from which is exempt from tax in pursuance of any enactments,

his income for the purposes of these Regulations shall be computed as though the income first mentioned in this paragraph were part of his total income.

3. In so far as in ascertaining a person's total income any deductions fall to be made—

- (a) by way of personal reliefs provided for in Chapter I of Part VII of the Act of 1988, other than in section 265 thereof (relief for blind persons);
- (b) in pursuance of Chapters I, II, III and V of Part XIV of the Act of 1988 so far as applicable in respect of superannuation or other payments made by a person, or in respect of deductions made from his salary, for the purpose of securing the payment to or in respect of him of pensions, annuities or other future benefits;
- (c) in pursuance of section 639(1) of the Act of 1988 (relief for contributions to personal pension schemes);
- (d) in respect of payments by way of relevant loan interest within the meaning of section 370 of the Act of 1988;
- (e) in pursuance of section 353(1) and (3) of the Act of 1988 in respect of interest payments eligible for relief under that section by virtue of sections 354(1) to (4) and (7), 355(5) and 367(1) and (2) of that Act and sections 355(1) to (3) and 356 of that Act (loan for purchase or improvement of land) or by virtue of section 365 of that Act (loan to buy life annuity);
- (f) in respect of any sums paid under a deed of covenant otherwise than to a child of the person concerned who is wholly or mainly dependent upon him;
- (g) in pursuance of section 193(1) of the 1988 Act in respect of earnings from work done abroad;
- (h) in pursuance of section 617(5) of the Act of 1988 (relief for Class 4 contributions);
- (i) in pursuance of sections 574, 575 and 576 of the Act of 1988 (relief for losses on unquoted shares in trading companies);
- (j) in pursuance of Chapter III of Part VII of the Act of 1988 (relief for investment in corporate trades);
- (k) in pursuance of section 202(1) to (7) and (11) of the Act of 1988 (relief for donations under payroll deduction scheme); or
- (l) in pursuance of regulations made under section 333 of the Act of 1988 (relief for investments under personal equity plans),

(1) 1988 c.1, as amended by the Finance Act 1988 (c. 39), Schedule 13, paragraph 6, and Schedule 14, Parts IV, V and VIII.

his income for the purposes of these Regulations shall be computed as though those deductions did not fall to be made.

4. There shall be left out of account, in computing a person's total income for the purpose of these Regulations, any allowance paid to him by an adoption agency pursuant to a scheme approved by the Secretary of State under section 50(4) of the Adoption Act 1958⁽²⁾ and any contributions paid to him by a local authority pursuant to section 34(6) of the Children Act 1975⁽³⁾.

5.—(1) Where any income of a person includes a maintenance payment, his income for the purpose of these Regulations shall be computed as though such payment were part of his total income, whether or not such payment or any part of it would be included in his total income for tax purposes.

(2) Where any person makes a maintenance payment, his income for the purposes of these Regulations shall be computed as though such payment were not part of his total income, whether or not such payment or any part of it would be deductible for tax purposes.

(3) For the purposes of sub-paragraphs (1) and (2) of this paragraph, "maintenance payment" means a periodical payment (not including an instalment of a lump sum) which—

- (a) is made under an order made by a court (whether in the United Kingdom or elsewhere) or under a written agreement, and
- (b) is made by one of the parties to a marriage (including a marriage which has been dissolved or annulled) either—
 - (i) to or for the benefit of the other party and for the maintenance of the other party, or
 - (ii) to the other party for the maintenance by the other party of any child of the said parties, or
 - (iii) to a child of the said parties for his own maintenance, benefit or education, and
- (c) is due at a time when the said parties are not a married couple living together, and in that connection a married woman shall be treated as living with her husband unless they are separated under an order of a court of competent jurisdiction, or by deed of separation.

(2) 1958 c. 5 (7 & 8 Eliz.2); section 50(4) was inserted by section 32 of the Children Act 1975 (c. 72).

(3) 1975 c. 72; a new section 34 was substituted by section 64 of the Domestic Proceedings and Magistrates' Courts Act 1978 (c. 22).