

---

STATUTORY INSTRUMENTS

---

**1994 No. 3044**

**The Education (Mandatory Awards) Regulations 1994**

**PART I**  
**GENERAL**

**General construction and interpretation**

5.—(1) In these Regulations, references to payments made to a student include references to payments made to the academic authority in respect of the student by virtue of regulation 24(7).

(2) In calculating a person's income for any year any reduction for income tax is to be made by calculating the tax payable on the income received in that year as if the year were a year of assessment within the meaning of the Income Tax Acts (the necessary apportionment being made in any case where the relevant provisions of those Acts change during the year).

(3) For the purposes of these Regulations a person's marriage is to be treated as having been terminated, not only by the death of the other spouse or the annulment or dissolution of the marriage by an order of a court of competent jurisdiction, but also by virtue of the parties to the marriage ceasing ordinarily to live together, whether or not an order for their separation has been made by any court.

(4) A person shall be treated, for the purposes of regulation 13 as ordinarily resident in England and Wales, in the British Islands or in the European Economic Area, if the authority are satisfied that he would have been so resident at the relevant time but for the fact that he, his spouse or his parent, guardian or any other person having actual custody of him during his minority, is, or was, temporarily employed outside England and Wales, outside the British Islands or, as the case may be, outside the European Economic Area and paragraph (1)(b) of regulation 13 shall not apply in the case of such a person.

(5) For the purposes of these Regulations an area which—

- (a) was previously not part of the European Community or the European Economic Area, but
- (b) at any time before or after these Regulations come into force has become part of one or other or both of those areas

shall be considered to have always been part of the area of the European Economic Area.

(6) Except where the context otherwise requires, in these Regulations any reference to a regulation or a Schedule is a reference to a regulation contained herein or a Schedule hereto; and a reference in a regulation or a Schedule to a paragraph is a reference to a paragraph of that regulation or Schedule, and a reference in a paragraph to a sub-paragraph is a reference to a sub-paragraph thereof.