

## SCHEDULE I

### AIDED PUPIL SCHEME

#### *Appendix to Aided Pupil Scheme: Computation of Income Schedule 1, para. 8*

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 Schedule 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 or employment, income from which is exempt from tax in pursuance of any enactment,

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.—(1) For the purposes of these Regulations, a person's total income shall be computed as though there did not fall to be made any of the deductions or reliefs mentioned in sub-paragraph (2).

(2) The deductions or reliefs referred to in sub-paragraph (1) are any which fall to be made—

- (a) by way of personal reliefs provided for in Chapter 1 of Part VII of the Act of 1988, other than in section 265 thereof (relief for blind persons);
- (b) pursuant to Chapters I, II and III 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) pursuant to 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) pursuant to section 353(1) and (1A) to (1H) of the Act of 1988(2) in respect of interest payments eligible for relief or deduction by virtue of section 354 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) pursuant to section 193(1) of the Act of 1988 in respect of earnings from work done abroad;
- (h) pursuant to sections 574, 575 and 576 of the Act of 1988 (relief for losses on unquoted shares in trading companies);
- (i) pursuant to Chapter III of Part VII of the Act of 1988 (relief for investment in corporate trades) but, in relation to shares issued before 1st January 1994, disregarding the amendments made thereto by section 137 of and Schedule 15 to the Finance Act 1994;

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(1) 1988 c. 1.

(2) Section 353(1) was amended by section 81(1) of the Finance Act 1994 (c. 9). Subsections (1A) to (1H) were inserted by section 81(2) of the Finance Act 1994. Section 353(1B) was amended by section 42(2)(a) of the Finance Act 1995 (c. 4).

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- (j) pursuant to section 202(1) to (7) and (11) of the Act of 1988 (relief for donations under payroll deduction scheme);
- (k) pursuant to regulations made under section 333 of the Act of 1988 (relief for investments under personal equity plans);
- (l) pursuant to section 54 of the Finance Act 1989(3) (relief for medical insurance);
- (m) pursuant to section 25 of the Finance Act 1990(4) (relief for donations to charity by individuals);
- (n) pursuant to sections 32 and 33 of the Finance Act 1991(5) or section 59(2) of the Finance Act 1999(6) (relief for vocational training); or
- (o) pursuant to section 59 of and Schedule 10 to the Finance (No. 2) Act 1992(7) (relief for letting furnished accommodation in owner occupied homes).

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 Regulations made under section 57A of the Adoption Act 1976(8) and any contributions paid to him by a local authority under paragraph 15 of Schedule 1 to the Children Act 1989, any assistance given by a local authority in cash under paragraph 5 of Schedule 2 to that Act and payment made by a local authority under paragraph 16 of that Schedule.

5.—(1) Where any income of a person includes a maintenance payment, his income for the purposes 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 a 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), "maintenance payment" means a periodical payment (not including an instalment of a lump sum) which—

- (a) is made pursuant to an order made by a court (whether in the United Kingdom or elsewhere) or under any arrangement made by the Child Support Agency pursuant to the Child Support Act 1991(9) or under a separation agreement, and
- (b) is made by:
  - (i) one of the parties to a marriage (including a marriage which has been dissolved or annulled) to or for the benefit and for the maintenance of the other party; or
  - (ii) one or both of the parents of an aided pupil to or for the benefit, and for the maintenance or education, or any child of one or both of the parents; or
  - (iii) by another person to or for the benefit, and for the maintenance or education, of a child (including the aided pupil) of one or both of the parents of an aided pupil; and
- (c) is due at a time when—

(3) 1989 c. 26: section 54 was partially repealed by the Finance (No. 2) Act 1997 (c. 58).

(4) 1990 c. 29. Section 25 of the Finance Act 1990 was amended by section 71(5) of, and Part V of Schedule 19 to, the Finance Act 1991 (c. 31), by section 67(2) of the Finance Act 1993 (c. 34) and by section 38(8) of the Finance Act 1999 (c. 16).

(5) 1991 c. 31. Section 32 of the Finance Act 1991 was amended by section 84 of, and Part V(4) of Schedule 26 to the Finance Act 1994 (c. 9) and was repealed by section 59(2) of the Finance Act 1999 (c. 16). Section 33 of the 1991 Act was amended by Part VII(I) of Schedule 18 to the Finance (No. 2) Act 1992 (c. 48) and was repealed by section 59(2) of the Finance Act 1999.

(6) c.16.

(7) c.48.

(8) 1976 c. 36; section 57A was inserted by section 88(1) of and Schedule 10, Part I, paragraph 25 to the Children Act 1989 (c. 41); the Regulations in force at the date on which these Regulations are made are the Adoption Allowance Regulations 1991 (S.I.1991/2030) as amended by S.I. 1991/2130 and S.I. 1991/2742.

(9) c.48.

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- (i) as regards a maintenance payment of the nature described in sub-paragraph (b)(i), the said parties are not living together as husband and wife; or
- (ii) as regards a maintenance payment of the nature described in sub-paragraph (b)(ii) or (iii), the person making the payment does not reside in the same household as the child to whom or for whose benefit the payment is made.