

SCHEDULE I

AIDED PUPIL SCHEME

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

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(1) 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;
 - (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(2) (relief for medical insurance);
 - (m) pursuant to section 25 of the Finance Act 1990(3) (relief for donations to charity by individuals);
 - (n) pursuant to sections 32 and 33 of the Finance Act 1991(4) or section 59(2) of the Finance Act 1999(5) (relief for vocational training); or

(1) 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).

(2) 1989 c. 26: section 54 was partially repealed by the Finance (No. 2) Act 1997 (c. 58).

(3) 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).

(4) 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.

Status: This is the original version (as it was originally made).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

- (o) pursuant to section 59 of and Schedule 10 to the Finance (No. 2) Act 1992⁽⁶⁾ (relief for letting furnished accommodation in owner occupied homes).

⁽⁵⁾ c.16.
⁽⁶⁾ c.48.