
STATUTORY INSTRUMENTS

2003 No. 1994

The Education (Mandatory Awards) Regulations 2003

PART 1

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 or to a third party in respect of the student by virtue of regulation 24(5).

(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 for the purposes of the relevant tax legislation (the necessary apportionment being made in any case where the relevant provisions of that legislation 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 the British Islands or in the European Economic Area, **or in Switzerland** if the authority are satisfied that he would have been so resident at the relevant time but for the fact that he, his spouse, his parent, guardian, any other person having parental responsibility for him, or any person having care of him while he is a child, is, or was, temporarily employed outside the British Islands or, as the case may be, outside the European Economic Area **or Switzerland** and paragraph (1)(b) of regulation 13 shall not apply in the case of such a person. Without prejudice to the foregoing, members of the regular naval, military or air forces of the Crown shall be treated as being temporarily employed within the meaning of this paragraph for any period during which they serve outside the British Islands as members of such forces.

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

(a) was previously not part of the European Economic Area, but

(b) at any time before or after these Regulations come into force has become part of that area

shall be considered to have always been part of that area.

(6) In these Regulations a reference to an EEA migrant worker is a reference to a person who is a national of a member State of the European Economic Area **or Switzerland** who has taken up an activity as an employed person in the United Kingdom—

(a) under Council Regulation (EEC) No. 1612/68 on freedom of movement for workers within the Community, as extended by the EEA Agreement **or the Switzerland Agreement(1)**; or

(1) OJ No.L257, 19.10.68, p.2 (OJ/SE 1968 (II) p.457).

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(b) in circumstances where as a national of the United Kingdom he has an enforceable Community right to be treated no less favourably than a national of another member State in relation to matters which are the subject of the above mentioned Council Regulation.

(7) 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.