
STATUTORY INSTRUMENTS

2019 No. 139

**The Education (Student Fees, Awards and Support)
(Amendment) (EU Exit) Regulations 2019**

Amendment of Schedule 2

16.—(1) Schedule 2 (student’s contribution) is amended as follows.

(2) In Part 1 (interpretation), paragraph 1(1), in the definition of “taxable income”—

(a) in paragraph (b), for “another EEA State”, substitute “an EEA State”;

(b) for paragraph (c), substitute—

“(c) where the legislation of—

(i) the United Kingdom and one or more EEA States or Switzerland;

(ii) more than one EEA State; or

(iii) an EEA State and Switzerland

applies to the period, the legislation under which the Secretary of State considers the person will pay the largest amount of tax in that period.”.

(3) In Part 2 (calculation of contribution)—

(a) in paragraph 3(1)(b) (calculation of the student’s residual income), for “another Member State”, substitute “a Member State”;

(b) in paragraph 4 (calculation of the student’s partner’s residual income), in the following sub-paragraphs, for “another EEA State”, substitute “an EEA State”—

(i) sub-paragraph (1)(a);

(ii) sub-paragraph (2)(a);

(iii) sub-paragraph (5)(1) each time it occurs;

(iv) sub-paragraph (6).