

SCHEDULES

SCHEDULE 3

Calculation of income

PART 3

Taxable income

Taxable income

- 9.—(1) In this Schedule, a person's taxable income means—
- (a) the aggregate of—
 - (i) the total income on which the person is charged to income tax under Step 1 of section 23 of the Income Tax Act 2007 ^{M1}, and
 - (ii) if not already a component of total income under sub-paragraph (i), payments and other benefits specified in section 401(1) of the Income Tax (Earnings and Pensions) Act 2003 ^{M2} received by the person or treated as received by the person (but disregard section 401(2) of that Act for the purposes of this sub-paragraph), or
 - (b) where the income tax legislation of [^{F1}a member State] applies to the person's income, the person's total income from all sources as determined for the purposes of the income tax legislation of that member State.

[^{F2}(2) For the purposes of sub-paragraph (1)(b), where the income tax legislation of—

- (a) the United Kingdom and one or more member State, or
- (b) more than one member State,

applies to the person in respect of the year under consideration, the person's total income from all sources is the amount derived from the determination resulting in the greatest amount of total income, including any income which is required to be taken into account under paragraph 18.]

(3) But a person's taxable income does not include income paid to another person under a pension arrangements order.

Textual Amendments

- F1** Words in [Sch. 3 para. 9\(1\)\(b\)](#) substituted (31.12.2020) by [The Education \(Student Finance\) \(Miscellaneous Amendments\) \(Wales\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1302\)](#), regs. 1(3), [32\(3\)\(a\)](#)
- F2** [Sch. 3 para. 9\(2\)](#) substituted (31.12.2020) by [The Education \(Student Finance\) \(Miscellaneous Amendments\) \(Wales\) \(EU Exit\) Regulations 2020 \(S.I. 2020/1302\)](#), regs. 1(3), [32\(3\)\(b\)](#)

Marginal Citations

- M1** [2007 c. 3](#); section 23 was amended by the [Finance Act 2009 \(c. 10\)](#), [Schedule 1](#), paragraph 6(o)(i), the [Finance Act 2013 \(c. 29\)](#), [Schedule 3](#), paragraph 2(2) and the [Finance Act 2014 \(c. 26\)](#), [Schedule 17](#), paragraph 19.

Status: Point in time view as at 04/01/2024.

Changes to legislation: There are currently no known outstanding effects for the The Education (Student Support) (Wales) Regulations 2018, Paragraph 9. (See end of Document for details)

M2 2003 c.1; section 401 was amended by [S.I. 2005/3229](#), [S.I. 2011/1037](#) and [S.I. 2014/211](#).

Status:

Point in time view as at 04/01/2024.

Changes to legislation:

There are currently no known outstanding effects for the The Education (Student Support) (Wales) Regulations 2018, Paragraph 9.