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WELSH STATUTORY INSTRUMENTS

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**2020 No. 1302**

**The Education (Student Finance) (Miscellaneous Amendments) (Wales) (EU Exit) Regulations 2020**

**PART 3**

**AMENDMENT OF REGULATIONS**

**Amendments to Schedule 3**

**41.**—(1) Schedule 3 (calculation of income) is amended as follows.

(2) In paragraph 4(1) (independent eligible students), in Case 6, before “the European Union” insert “the United Kingdom, Gibraltar and”.

(3) In paragraph 9 (taxable income)—

- (a) in sub-paragraph (1)(b), for “another member State” substitute “a member State”;
- (b) for sub-paragraph (2) substitute—

“(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.”

(4) In the following paragraphs, for “another member State” substitute “a member State”—

- (a) paragraph 11 (deductions for the purpose of calculating residual income of an eligible student), Deduction B;
- (b) paragraph 15 (deductions for the purpose of calculating residual income of persons other than eligible student), Deduction A;
- (c) paragraph 18 (treatment of income not treated as income for income tax purposes), in each place it occurs;
- (d) paragraph 19(1) (P’s income in currency other than sterling).