STATUTORY INSTRUMENTS

1983 No. 114

EDUCATION, ENGLAND AND WALES

The Education (Mandatory Awards) (Amendment) Regulations 1983

Made - - - - -	*2nd February* 1983
Laid before Parliament	*14th February* 1983
Coming into Operation	*8th March* 1983

The Secretary of State for Education and Science, in exercise of the powers conferred by sections 1 and 4(2) of the Education Act 1962**(a)**, hereby makes the following Regulations:—

1. These Regulations may be cited as the Education (Mandatory Awards) (Amendment) Regulations 1983 and shall come into operation on 8th March 1983.

2.—(1) In sub-paragraph (1)(*a*) of paragraph 6 of Schedule 3 to the Education (Mandatory Awards) Regulations 1982**(b)** (deductions to be made in determining the income of a student's parent) the words "otherwise than in sections 19 and 20 thereof (life policy premiums etc.)" shall be omitted.

(2) After sub-paragraph (2)(*b*) of the said paragraph 6 there shall be inserted the following provision:—

"(*bb*) the amount of any payment or deduction in respect of which relief is given under section 19 or 20 of the Income and Corporation Taxes Act 1970**(c)** (life policy premiums etc.), or would be given if those sections were not subject to section 21 of that Act;".

Keith Joseph,
Secretary of State for
Education and Science.

2nd February 1983.

(a) 1962 c. 12; the relevant provisions, as amended, are set out in Schedule 5 to the Education Act 1980 (c. 20).

(b) S.I. 1982/954, to which there are amendments not relevant to these Regulations.

(c) 1970 c. 10; amendments to sections 19 to 21 were made by the following enactments:— the Finance Act 1971 (c. 68), section 33(3) and Schedules 3 and 14; the Finance Act 1972 (c. 41), Schedule 28; the Insurance Companies Act 1974 (c. 49). Schedule 1; the Finance Act 1975 (c. 7), Schedules 2 and 13; the Finance Act 1976 (c. 40), Schedules 4 and 15; the Finance Act 1980 (c. 48), section 29; and the Insurance Companies Act 1981 (c. 31), Schedule 5.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations amend the provisions of Schedule 3 to the Education (Mandatory Awards) Regulations 1982 under which the income of a student's parent is determined for the purposes of ascertaining the parent's contribution to the student's resources, and accordingly the amount of maintenance grant to which the student is entitled.

The amendment provides that any payment by a parent, or any deduction from his salary, of a kind which attracts tax relief under section 19 or 20 of the Income and Corporation Taxes Act 1970 (life insurance premiums and certain similar payments) is to be deducted from the parent's gross income for the above mentioned purpose. Schedule 3 originally provided that only those payments which are deducted under sections 19 and 20 in computing the parent's total income for tax purposes should be so deducted.

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