SCHEDULE 7

REQUIREMENTS

PART IV

Older students

17.—(1) In this Part, references to any provision of any of the Tax Acts passed before the Income and Corporation Taxes Act 1988(**1**) shall, in respect of a financial year ending after 5th April 1988, be construed as a reference to the corresponding provision of that Act in so far as that Act is applicable.

(2) This Part shall apply in the case of a student who attained the age of 26 years before the first year of the course in respect of which his award was originally made and—

(a) has, where his course started before 1st September 1986, been in full-time employment for a total of three of the six years immediately preceding that year;

(b) has, where his course started after 31st August 1986, in the three years immediately preceding that year earned or received by way of such unemployment benefit, supplementary benefit or income support as is chargeable to income tax under respectively section 219 of the Income and Corporation Taxes Act 1970(**2**), section 27 of the Finance Act 1981(**3**) or section 29 of the Finance Act 1987(**4**) sums totalling at least £12,000; or

(c) held an award in respect of his attendance at a previous course and—

(i) where the previous course started before 1st September 1986 was in full-time employment as aforesaid immediately preceding the first year of that previous course;

(ii) where the previous course started on or after 1st September 1986 had earned or received such sums as are mentioned at sub-paragraph (b) in the three years immediately preceding the first year of that previous course; or

(iii) was a person to whom an older student's allowance was paid under previous awards regulations.

(**1**) 1988 c. 1
(**2**) 1970 c. 10
(**3**) 1981 c. 35
(**4**) 1987 c. 16