
STATUTORY RULES OF NORTHERN IRELAND

2017 No. 43

**The Education (Student Support) (Amendment)
(No.2) Regulations (Northern Ireland) 2017**

**Amendment of the Education (Student Support) (No. 2) Regulations (Northern Ireland)
2009**

13. In Schedule 5 (Financial assessment)—

(a) in paragraph 4(3), for head (b), substitute—

“(b) otherwise the value of the sterling which the income would purchase using the average rate published by Her Majesty’s Revenue and Customs for the calendar year which ends before the start of the relevant year.”;

(b) in paragraph 5, for sub-paragraph (7), substitute—

“(7) Where A’s income is computed as for the purposes of the income tax legislation of another Member State, it is computed under the provisions of this Schedule in the currency of that Member State and A’s income for the purposes of this Schedule is the sterling value of that income determined in accordance with the average rate published by Her Majesty’s Revenue and Customs for the calendar year which ends before the end of the prior financial year.”.