

SCHEDULE 1

SCHEME FOR AIDED PLACES AT ST MARY'S MUSIC SCHOOL

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APPENDIX TO SCHEME FOR AIDED PLACES

COMPUTATION OF INCOME

3.—(1) For the purposes of this Scheme, a person's total income shall be computed as though there did not fall to be made any of the deductions or reliefs (by way of income tax reduction or otherwise) mentioned in sub-paragraph (2).

(2) The deductions or reliefs referred to in sub-paragraph (1) are any which fall to be made—

- (a) by way of personal reliefs provided for in Chapter I of Part VII of the Act of 1988, other than in section 265 thereof (relief for blind persons);
- (b) pursuant to Chapters I, II and III of Part XIV of the Act of 1988 so far as applicable in respect of superannuation or other payments made by a person, or in respect of deductions made from a person's salary, for the purposes of securing the payment to or in respect of them of pensions, annuities or other future benefits;
- (c) pursuant to section 639(1) of the Act of 1988 (relief for contributions to personal pension schemes);
- (d) in respect of payments by way of relevant loan interest within the meaning of section 370 of the Act of 1988;
- (e) pursuant to section 353(1) to (1H) of the Act of 1988 in respect of interest payments eligible for relief or deduction by virtue of section 354 of that Act (loan for purchase or improvement of land) or by virtue of section 365 of that Act (loan to buy life annuity);
- (f) in respect of any sums paid under a deed of covenant otherwise than to a child of the person concerned who is wholly or mainly dependent upon them;
- (g) pursuant to section 193(1) of the Act of 1988 in respect of earnings from work done abroad;
- (h) pursuant to section 617(5) of the Act of 1988 (relief for Class 4 contributions);
- (i) pursuant to sections 574, 575 and 576 of the Act of 1988 (relief for losses on unquoted shares in trading companies);
- (j) pursuant to Chapter III of Part VIII of the Act of 1988 (relief for investment in corporate trades) but, in relation to shares issued before 1st January 1994, disregarding the amendments made thereto by section 137 of and Schedule 15 to the Finance Act 1994⁽¹⁾;
- (k) pursuant to section 202(1) to (7) to (11) of the Act of 1988 (relief for donations under payroll deduction scheme);
- (l) pursuant to regulations made under section 333-333B of the Act of 1988 (relief for investments under personal equity plans);
- (m) pursuant to section 54 of the Finance Act 1989⁽²⁾ (relief for premiums under a contract of private medical insurance);
- (n) pursuant to section 25 of the Finance Act 1990⁽³⁾ (relief for donations to charity by individuals);
- (o) pursuant to sections 32 and 33 of the Finance Act 1991⁽⁴⁾ (relief for vocational training); or

(1) 1994 c. 9.

(2) 1989 c. 26; section 54 was amended by the Finance Act 1994, Schedule 10, paragraphs 2 and 4; the Finance Act 1996 (c. 8) section 129; and the Finance (No. 2) Act 1997 (c. 58) section 17.

(3) 1990 c. 29; section 25 was amended by the Finance (No. 2) Act 1992 (c. 48), section 26(2); Finance Act 1993 (c. 34), section 67(2); the Finance Act 1995 (c. 4), Schedule 17, paragraph 26; the Finance Act 1998 (c. 36) section 48; and the Finance Act 2000 (c. 17), section 39 and Schedule 40.

(4) 1991 c. 31; section 32 was amended by the Finance Act 1994, section 84 and Schedule 26, Part V; the Finance Act 1996 (c. 8) sections 129 and 144; the Education (Scotland) Act 1996 (c. 43), Schedule 5, paragraph 7; the Education Act 1997 (c. 44) section 57 (subject to transitional provisions contained in article 4 of S.I. 1997/1468); and the Finance Act 1999 (c. 16)

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- (p) pursuant to section 59 of and Schedule 10 to the Finance (No. 2) Act 1992⁽⁵⁾ (relief for letting furnished accommodation in owner occupied homes).

section 59 and Schedule 20, Part III; section 33 was amended by the Finance (No. 2) Act 1992, Schedule 18, Part VIII; the Finance Act 1996 (c. 8), sections 129 and 132 and Schedule 18, paragraph 14; and the Finance Act 1999 section 59 and Schedule 20, Part III.

(5) 1992 c. 48; Schedule 10 was amended by the Finance Act 1995 (c. 4) Schedule 6, paragraph 38; and the Finance Act 1996 (c. 8) Schedule 21, paragraph 47.