

## SCHEDULE 1

### SCHEME FOR AIDED PLACES AT ST MARY'S MUSIC SCHOOL

## PART 2

### REMISSION OF FEES

#### Remission questions

- 7.—(1) For the purposes of this Part “remission questions” mean questions about—
- (a) whether or not an applicant is entitled to any remission of fees in respect of the child; and
  - (b) the extent of that remission.
- (2) Remission questions must be determined by the school for the school year in which a child holds an aided place and for each subsequent school year by reference to—
- (a) the relevant income as respects the child; and
  - (b) whether or not the applicant has been entitled to remission of fees in a previous school year.
- (3) Remission questions must be determined by the school separately for each part of the school year if—
- (a) the child holds an aided place at the school for only part of the school year; or
  - (b) the number of aided pupils who are children of the applicant changes throughout the school year.
- (4) Fees remitted in relation to those parts of the school year mentioned in sub-paragraph (3) are to be calculated on a pro rata basis according to the total number of school days in that school year and part of that school year.

#### Financial years

- 8.—(1) For the purposes of this Part but subject to sub-paragraphs (2) to (4)—
- “financial year” means a year ending on 5th April;
  - “preceding financial year” means the financial year preceding a particular school year; and
  - “current financial year” means the financial year which includes the first day of that particular school year.
- (2) If the school is satisfied that the income of an applicant is wholly or mainly derived from the profits of a business, profession or vocation carried on by the applicant, then the school may agree with the applicant that, for the purposes of this Part, “financial year” means a year ending with such date as appears to the school to be expedient.
- (3) In considering what date is expedient, the school must have regard to any accounts kept in respect of that business, profession or vocation and the periods covered by those accounts.
- (4) Where that financial year ends with a date after 5th April but before the beginning of a school year—
- “preceding financial year” means the year last ending on that date prior to 6th April in the calendar year in which the school year begins; and
  - “current financial year” means the year ending on that date on or after that 6th April and before the beginning of the school year.

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

## Income

9.—(1) For the purposes of this Part the income of any person for a financial year, subject to the provisions of Part 4, is the applicant’s total income for that year.

(2) In this Part and Part 4—

“relevant income” in relation to any financial year means—

- (a) the applicant’s income that year aggregated with the unearned income that year, if any, of the aided pupil and any other children who are wholly or mainly dependent on the applicant at the time the relevant income is calculated; and
- (b) where sub-paragraphs (3) or (4) apply, less the sum referred to in those sub-paragraphs; “total income” has the meaning given in Step 1 of the calculation in section 23 of the Income Tax Act 2007<sup>(1)</sup>—

(a) together with—

- (i) any payments and benefits chargeable to income tax under Chapter 3 of the Income Tax (Earnings and Pensions) Act 2003<sup>(2)</sup>;
- (ii) the cash equivalent of any employer-provided childcare under sections 318 to 318D of the Income Tax (Earnings and Pensions) Act 2003<sup>(3)</sup>,

to the extent that those payments and benefits are not already a component of total income; and

- (b) under deduction of the personal relief provided for in sections 38 to 40 of the Income Tax Act 2007<sup>(4)</sup> (blind person’s allowance); and

“unearned income” means income other than that which arises from gainful employment.

(3) Subject to sub-paragraph (4), relevant income is to be reduced by £1,908 in respect of each person other than the aided pupil who—

- (a) is a child or other relative of the applicant;
- (b) normally resides in the same household as the applicant and the aided pupil; and
- (c) at the time the relevant income is calculated, is wholly or mainly dependent on—
  - (i) the applicant; or
  - (ii) payments made by the applicant for that person’s benefit under a deed of covenant other than to a child of the applicant who is wholly or mainly dependant on the applicant.

(4) The parental contribution which it is assumed forms part of the resources of a child (other than an aided pupil) must be deducted from the relevant income instead of the sum prescribed by sub-paragraph (3) if—

- (a) the child is the holder of an award of a kind described in sub-paragraph (5);

(1) 2007 c.3.

(2) 2003 c.1. Chapter 3 was relevantly amended by section 407(2) of, paragraph 63 of Schedule 35 to, and paragraph 1 of Schedule 42 to the Finance Act 2004 (c.12); section 63 of the Finance Act 2007 (c.11); paragraph 437 of Schedule 1 to the Income Tax Act 2007 (c.3); paragraph 30 of Schedule 7 to the Finance Act 1008 (c.9); paragraph 38 of Schedule 46 to the Finance Act 2013 (c.29); S.I. 2005/3229; S.I. 2006/1963; S.I. 2011/1037; S.I. 2013/234 and S.I. 2014/211.

(3) 2003 c.1. Sections 318 to 318D were substituted for section 318 by paragraph 1 of Schedule 13 to the Finance Act 2004 (c.12) and have been amended by section 16 of the Finance Act 2005 (c.7); section 36 of and paragraphs 4 to 6 of Schedule 8 to the Finance Act 2011 (c.11); section 12 of the Finance Act 2013 (c.29); S.I. 2005/770; S.I. 2005/3229; S.I. 2007/849; S.I. 2007/2478; S.I. 2008/2170; S.I. 2009/1544; S.I. 2009/2888; S.I. 2011/775; S.S.I. 2011/2581; S.I. 2013/513; S.I. 2013/630 and S.I. 2015/346.

(4) Section 38 was amended by section 2(1)(b) of the Finance Act 2015 (c.11) with effect for the tax year 2015-16. Section 40 was amended by paragraph 55 of Schedule 39 to the Finance Act 2008 (c.9).

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

- (b) in calculating the amount of that award, there has been deducted a sum exceeding £1,908; and
  - (c) the child is wholly or mainly dependent on the applicant or on payments made to the child or for the child's benefit by the applicant.
- (5) The awards referred to in sub-paragraph (4) are—
- (a) an allowance granted by the Scottish Ministers pursuant to regulations from time to time in force or having effect under sections 73 and 74 of the Act<sup>(5)</sup> providing for the payment of allowances to students<sup>(6)</sup>;
  - (b) a bursary granted by an education authority pursuant to regulations from time to time in force and having effect under section 49 of the Act<sup>(7)</sup> providing for the payment of bursaries to persons undertaking courses of full-time education which are not courses of school education<sup>(8)</sup>;
  - (c) a mandatory award paid by a local education authority in England and Wales pursuant to regulations from time to time in force under section 1 of the Education Act 1962<sup>(9)</sup> providing for the payment of awards to students attending specified courses of further or higher education<sup>(10)</sup>; and
  - (d) an award made by the Northern Ireland Executive—
    - (i) under article 50 of the Education and Libraries (Northern Ireland) Order 1986<sup>(11)</sup> and regulations from time to time in force made under that Order<sup>(12)</sup>, being an award in respect of attendance at—
      - (aa) a course which commenced before 1st September 1999;
      - (bb) a first degree course; or
      - (cc) a postgraduate course for the training of teachers; or
    - (ii) under article 51 of that Order<sup>(13)</sup>, being an award—
      - (aa) in respect of attendance at an approved course including a postgraduate course at university, college or another institution; or
      - (bb) for the purposes of enabling or encouraging the holder to take advantage of educational facilities.
- (6) In this paragraph, any reference to the applicant is a reference to the applicant at the time the relevant income is calculated and, if a remission question is redetermined under paragraph 11(2) includes the dead applicant.

---

(5) Section 73 was amended by section 73 of the Self-Governing Schools etc. (Scotland) Act 1989 (c.39) and section 3(2) of the Education (Graduate Endowment and Student Support) (Scotland) Act 2001 (asp 6). Section 74 was amended by section 82(1) and paragraph 8(17) of Schedule 10 to the Self-Governing Schools etc. (Scotland) Act 1989.

(6) The Regulations in force when these Regulations were made are the Students' Allowances (Scotland) Regulations 2007 (S.S.I. 2007/153). The administrative arrangements for assessing assumed parental contributions are set out in the booklet "Guide to Undergraduate Support" available electronically at: <https://www.saas.gov.uk/forms/sas4.pdf>.

(7) Section 49 was amended by section 82(1) and paragraph 8(9) of Schedule 10 to the Self-Governing Schools etc. (Scotland) Act 1989 (c.39) and section 5(1) of the Schools (Health Promotion and Nutrition) (Scotland) Act 2007 (asp 15).

(8) The Regulations in force when these Regulations were made are the Education Authority Bursaries (Scotland) Regulations 2007 (S.S.I. 2007/149).

(9) 1962 c.12; section 1 was amended by section 19 of and Schedule 5 to the Education Act 1980 (c.20) and section 4 of the Education (Grants and Awards) Act 1984 (c.11); the entire Act was repealed by Schedule 4 to the Teaching and Higher Education Act 1998 (c.30), subject to the transitional and saving provisions set out in S.I. 1998/3237 and S.I. 2010/1158.

(10) The Regulations in force when these Regulations were made are the Education (Mandatory Awards) Regulations 2003 (S.I. 2003/1994).

(11) S.I. 1986/594 (N.I. 3). Article 50(1) and (2) was repealed by S.I. 1998/1760 (N.I. 14), subject to the transitional and saving provisions in S.R. (NI) 1998 No 460.

(12) The Regulations in force at the date on which these Regulations were made are the Students Awards Regulations (Northern Ireland) 2000 (S.R. (NI) 2000 No 311).

(13) Article 51 was substituted by S.I. 1996/274 (N.I. 1).

### **General provisions relating to remission**

**10.**—(1) The applicant is only entitled to remission of fees—

- (a) for which they are liable in respect of the period during which the child holds an aided place; and
- (b) if the applicant applies for remission of fees in respect of a particular school year and provides the school with the information necessary to determine eligibility.

(2) If the Scottish Ministers are satisfied that an applicant has knowingly or recklessly provided information to the school which is materially false, they may direct that the applicant is not entitled to remission of fees in relation to one or more specified school years for any of the children of the applicant who are aided pupils.

(3) Before making such a direction, the Scottish Ministers must—

- (a) give the applicant an opportunity to make representations; and
- (b) have regard to those representations.

(4) The Scottish Ministers may vary or revoke such a direction.

**11.**—(1) Subject to sub-paragraphs (2) to (4), remission questions must be determined by reference to relevant income in the preceding financial year.

(2) Remission questions must be redetermined by reference to relevant income in the current financial year if—

- (a) an applicant dies between the determination of a remission question and the end of the financial year; and
- (b) the school are satisfied that the income of any surviving applicant aggregated with that of the dead applicant in that year, is likely to be less than their aggregated income in the preceding financial year.

(3) Unless the Scottish Ministers direct otherwise, remission questions must be determined by reference to relevant income in the current financial year if the school are satisfied that—

- (a) the relevant income in the current financial year is likely to be 85% or less of the relevant income in the preceding financial year due to some event beyond the control of the applicant; or
- (b) with the approval of the Scottish Ministers, the relevant income in the current financial year is likely to be less than the relevant income in the preceding financial year to such an extent that determining remission questions by reference to the preceding financial year would cause financial hardship.

(4) Remission questions may be determined provisionally with reference to relevant income for earlier financial years if it is not reasonably practicable for the applicant to provide the information about relevant income that is necessary for determining eligibility under paragraph 5 before the beginning of the school year.

(5) A provisional determination must not result in a greater remission of fees than a determination based on the estimate provided by the applicant under paragraph 5(1)(b).

(6) A provisional determination ceases to have effect when—

- (a) the applicant provides the requisite information; or
- (b) the school is satisfied that it has become reasonably practicable for the applicant to provide the requisite information.

(7) Any over-remission or under-remission of fees must be adjusted by payments between the applicant and the school within three months of the determination of the remission question.

**Remission of fees (boarders)**

12.—(1) This paragraph applies in relation to an aided pupil who is a boarder at the school.

(2) Where the relevant income for a particular financial year does not exceed £12,722, fees must be wholly remitted.

(3) In any other case, fees must be remitted to the extent necessary to ensure that the residual liability of the applicant for those fees is of an amount (rounded down to the nearest multiple of £3) equal to the aggregate of the specified percentages (set out in columns (2) and (3) of the following table) of the corresponding parts of the relevant income (set out in column (1) of that table):

<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<b><i>Part of relevant income to which specified percentage applies</i></b>	<b><i>Only one aided pupil</i></b>	<b><i>Each of two or more aided pupils</i></b>
That part which exceeds £12,525 but does not exceed £15,833	10%	7.5%
That part (if any) which exceeds £15,833 but does not exceed £22,194	20%	15%
That part (if any) in excess of £22,194	12.5%	7.5%

**Remission of fees (day pupils)**

13.—(1) This paragraph applies in relation to an aided pupil who is a day pupil at the school.

(2) Where the relevant income for a particular financial year does not exceed £16,028, fees shall be wholly remitted.

(3) In any other case, fees must be remitted to the extent necessary to ensure that the residual liability of the applicant for those fees is of an amount (rounded down to the nearest multiple of £3) equal to the specified percentage (set out in columns (2) and (3) of the following table) of the corresponding part of the relevant income (set out in column (1) of that table):

<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<b><i>Part of relevant income to which specified percentage applies</i></b>	<b><i>Only one aided pupil</i></b>	<b><i>Each of two or more aided pupils</i></b>
That part which exceeds £15,833	10%	7.5%