

## SCHEDULES

### SCHEDULE 7

#### TRANSITIONALS AND SAVINGS

##### PART 3

###### EMPLOYMENT INCOME: EARNINGS AND BENEFITS ETC. TREATED AS EARNING

###### *Taxable benefits: residual liability to charge*

- 32 (1) This paragraph applies in relation to Chapter 10 of Part 3.
- (2) In section 206, the references in subsection (4) and step 2 in subsection (5) to the cost of a benefit determined under section 205 are to be read as including a reference to the cost of a benefit determined under section 156(5) of ICTA.
- (3) Sections 212, 213 and 215 do not have effect in relation to any payment if—
- (a) it is made in respect of a scholarship awarded before 15th March 1983,
  - (b) the first payment in respect of the scholarship was made before 6th April 1984, and
  - (c) in relation to payments made after 5th April 1989, the person holding the scholarship (“the scholar”) is receiving full-time instruction at the university, college, school or other educational establishment at which the scholar was receiving such instruction on—
    - (i) 15th March 1983, in a case where the first payment in respect of the scholarship was made before that date, or
    - (ii) the date on which the first such payment was made, in any other case.
- (4) For the purposes of sub-paragraph (3)(c), a payment made before 6th April 1989 in respect of any period beginning on or after that date is treated as made at the beginning of that period.