
STATUTORY RULES OF NORTHERN IRELAND

1998 No. 273

Students Awards Regulations (Northern Ireland) 1998

Part I

General

Calculation of income

4. In calculating a person's income for any year, any reduction for income tax is to be made by calculating the tax payable on the income received in that year as if the year were a year of assessment for the purposes of the relevant tax legislation (the necessary apportionment being made in any case where the relevant provisions of that legislation change during the year).