

STATUTORY INSTRUMENTS

2002 No. 2006

The Tax Credits (Definition and Calculation of Income) Regulations 2002

PART 2

Income for the purposes of tax credits

CHAPTER 6

Student Income

[^{F1}Student Income

8. “Student income” means, in relation to a student—
- [^{F2}(a) in England, any adult dependant’s grant payable [^{F3}pursuant to regulations under section 22 of the Teaching and Higher Education Act 1998;]
 - (b) in Scotland, any dependant’s grant payable under regulation 4(1)(c) of the Students’ Allowances (Scotland) Regulations [^{F4}2007]; ^{F5}...
 - (c) in Northern Ireland, any grant which corresponds to income treated as student income in England ^{F6}...by virtue of paragraph (a)] [^{F7}and]
 - [^{F8}(d) in Wales, any adult dependant’s grant payable [^{F9}pursuant to regulations under section 22 of the Teaching and Higher Education Act 1998.]]]

- F1** Reg. 8 substituted (26.11.2003) by [The Tax Credits \(Miscellaneous Amendments No.2\) Regulations 2003 \(S.I. 2003/2815\)](#), regs. 1, **7**
- F2** Reg. 8(a) substituted (1.9.2008) by [The Tax Credits \(Miscellaneous Amendments\) \(No. 2\) Regulations 2008 \(S.I. 2008/2169\)](#), regs. 1, **5(2)**
- F3** Words in reg. 8(a) substituted (6.4.2012) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **3(3)(a)**
- F4** Word in reg. 8(b) substituted (6.4.2012) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **3(3)(b)**
- F5** Word in reg. 8(b) omitted (6.4.2006) by virtue of [The Tax Credits \(Miscellaneous Amendments\) Regulations 2006 \(S.I. 2006/766\)](#), **regs. 1, 12(3)**
- F6** Words in reg. 8(c) omitted (6.4.2012) by virtue of [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **3(3)(c)**
- F7** Word in reg. 8(c) added (6.4.2006) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2006 \(S.I. 2006/766\)](#), **regs. 1, 12(4)**
- F8** Reg. 8(d) substituted (1.9.2008) by [The Tax Credits \(Miscellaneous Amendments\) \(No. 2\) Regulations 2008 \(S.I. 2008/2169\)](#), regs. 1, **5(3)**
- F9** Words in reg. 8(d) substituted (6.4.2012) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **3(3)(d)**

Changes to legislation: *The Tax Credits (Definition and Calculation of Income) Regulations 2002, Cross Heading: CHAPTER 6 is up to date with all changes known to be in force on or before 19 March 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

Modifications etc. (not altering text)

- C1** [Reg. 8](#) modified (29.4.2013) by [The Universal Credit \(Transitional Provisions\) Regulations 2013 \(S.I. 2013/386\)](#), regs. 1(2), 17, [Sch. para. 23](#)

[^{F10} Payments of income in connection with students to be disregarded for the purposes of regulation 3

9. Income which is exempt from income tax by virtue of section 753 or 776 of ITTOIA (which deal respectively with interest on the repayment of student loans and scholarship income) is disregarded in calculating a claimant's income under regulation 3.]

- F10** [Reg. 9](#) substituted (6.4.2006) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2006 \(S.I. 2006/766\)](#), regs. 1, **13**

Changes to legislation:

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Changes and effects yet to be applied to :

- Regulations amendment to earlier affecting provisions S.I. 2014/1230, reg. 12A, Sch. paras. 12-23 by [S.I. 2024/341 reg. 8\(3\)\(4\)](#)