

SCHEDULE 6

FINANCIAL ASSESSMENT — PART-TIME GRANTS FOR DEPENDANTS

Definitions

1.—(1) In this Schedule—

- (a) “financial year” (*“blwyddyn ariannol”*) means the period of twelve months in respect of which the income of a person, whose residual income is calculated under the provisions of this Schedule, is computed for the purposes of the income tax legislation which applies to it;
- (b) “household income” (*“incwm aelwyd, incwm yr aelwyd, incwm sydd gan yr aelwyd”*) has the meaning given in paragraph 2;
- (c) “Member State” (*“Aelod-wladwriaeth”*) means a Member State of the European Union;
- (d) “parent” (*“rhiant”*) means a natural or adoptive parent and “child” (*“plentyn”*) is construed accordingly;
- (e) “parent student” (*“myfyriwr sy'n rhiant”*) means an eligible part-time student who is the parent of an eligible student;
- (f) “partner” (*“partner”*) in relation to an eligible part-time student means any of the following—
 - (i) the spouse of an eligible part-time student;
 - (ii) the civil partner of an eligible part-time student;
 - (iii) a person ordinarily living with an eligible part-time student as if he or she were his or her spouse where an eligible part-time student is aged 25 or over on the first day of the relevant year and he or she begins the designated part-time course on or after 1 September 2000;
 - (iv) a person ordinarily living with an eligible part-time student as if he or she were his or her civil partner where an eligible part-time student is aged 25 or over on the first day of the relevant year and he or she begins the designated part-time course on or after 1 September 2005;
- (g) “preceding financial year” (*“blwyddyn ariannol flaenorol”*) means the financial year immediately preceding the relevant year;
- (h) “relevant year” (*“blwyddyn berthnasol”*) means the academic year in respect of which the household income falls to be assessed;
- (i) “residual income” (*“incwm gweddilliol”*) means taxable income after the application of paragraph 3 (in the case of an eligible part-time student) or paragraph 4 (in the case of an eligible part-time student’s partner) and income referred to in sub-paragraph (2) received net of income tax; and
- (j) “taxable income” (*“incwm trethadwy”*) means, in relation to paragraph 3, in respect of the academic year for which an application has been made under regulation 94 and, in relation to paragraph 4, in respect (subject to sub-paragraphs (3), (4) and (5) of paragraph 4) of the preceding financial year, a person’s taxable income from all sources computed as for the purposes of—
 - (i) the Income Tax Acts;
 - (ii) the income tax legislation of another Member State which applies to the person’s income; or

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(iii) where the legislation of more than one Member State applies to the period, the legislation under which the Welsh Ministers consider the person will pay the largest amount of tax in that period (except as otherwise provided in paragraph 4),
except that no account is taken of income referred to in sub-paragraph (2) paid to another party.

(2) The income referred to in this sub-paragraph is any benefits under a pension arrangement pursuant to an order made under section 23 of the Matrimonial Causes Act 1973 which includes provision made by virtue of sections 25B(4) and 25E(3) of that Act or pension benefits under Part 1 of Schedule 5 to the Civil Partnership Act 2004 which includes provision made by virtue of Parts 6 and 7 of that Schedule.