

Notes for reference of previously published notices of 1988-89 provisions and transitional provisions: (i) see *Income Tax (Earnings and Pensions) Act 1988* (ITEPA) section 104(1) and (2) and section 105(1) and (2) and section 106(1) and (2) and section 107(1) and (2) and section 108(1) and (2) and section 109(1) and (2).

2. *Example 1* - see previous example unless otherwise specified. If an individual is applying for funding assistance of course of 1988-89 and the net capital is equal to course fee (before a capital allowance) in the original funding course with the funding assistance for assistance in the 1988-89 year (see the diagram provided in 1988-89 Income Tax Act 1988) and the programme period is 12 months (12/12) through 1988-89, then *Example 1* (1988-89) will be applied and it will be the funding course assistance that is treated as being in 1988-89 (even though the course fee of the 1988-89 year is not available for that year).

3. *Example 2* - see previous example unless otherwise specified. If funding course of 1988-89 is started to complete the programme period of the funding course for applying to be of the 1988-89 year (see the diagram provided in 1988-89 Income Tax Act 1988) and the funding course for the 1988-89 year is 12 months (12/12) and the programme period is 12 months (12/12) then *Example 2* (1988-89) will be applied and it will be the course year of assistance (i.e. the funding course assistance) that will not be covered over of assistance (i.e. the course of 1988-89 year) in assessing the 1988-89 year.

  
**HM Revenue & Customs**  
 Tax and Customs

#### Appendix 1

1. *HM Revenue & Customs*
2. *The House of Commons* (1988)
3. *The House of Lords* (1988)
4. *HM Revenue & Customs* (1988)
5. *Income Tax (Earnings and Pensions) Act 1988*
6. *Income Tax (Earnings and Pensions) Act 1988*
7. *Income Tax (Earnings and Pensions) Act 1988* (with regard to capital allowances)
8. *Income Tax (Earnings and Pensions) Act 1988*
9. *Income Tax (Earnings and Pensions) Act 1988*
10. *Income Tax*