
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 121

**The Education (Student Loans) (Repayment)
Regulations (Northern Ireland) 2000**

Part III

Repayments by assessment to income tax

Payment

21.—(1) Any repayment by a borrower under this Part shall be paid as if the repayment were an amount of income tax payable by him under section 59B of the 1970 Act (payment of income tax and capital gains tax) in accordance with the following paragraphs.

(2) In a case where the borrower—

- (a) gave the notice required by section 7 of that Act within six months from the end of the year of assessment, but
- (b) was not given notice under section 8 of that Act until after the 31st October next following that year,

any repayment by a borrower shall be made at the end of the period of three months beginning with the day on which the notice under section 8 was given.

(3) In any other case the repayment shall be made on or before the 31st January next following the year of assessment.

(4) Section 59B(4A), (5) or (6) of that Act shall apply where an enquiry, an amendment of a self-assessment or an assessment is made in respect of a repayment under this Part respectively, and any reference to tax payable in those subsections shall be treated as a reference to a repayment by a borrower.

(5) Section 59B(5A), (7) and (8) of that Act shall not apply for the purposes of this regulation.