
STATUTORY INSTRUMENTS

2000 No. 944

Education (Student Loans) (Repayment) Regulations 2000

PART I
GENERAL

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Education (Student Loans) (Repayment) Regulations 2000, and shall come into force on 1st April 2000.

(2) Subject to paragraph (3) these Regulations extend to England and Wales only.

(3) These Regulations extend to all of the United Kingdom in so far as they impose any obligation or confer any power on the Board, an employer or a borrower in relation to repayments under Part III or IV.

Interpretation

2. In these Regulations—

“the Act” means the Teaching and Higher Education Act 1998;

“the 1970 Act” means the Taxes Management Act 1970⁽¹⁾ as amended from time to time both before and after the date of these Regulations;

“the 1988 Act” means the Income and Corporation Taxes Act 1988⁽²⁾ as amended from time to time both before and after the date of these Regulations;

“the Board” means the Commissioners of Inland Revenue;

“borrower” means a person to whom the Secretary of State has lent money pursuant to regulations made under section 22 of the Act and who has not received a notice from him that it has been repaid in full or cancelled, and also has the meaning given it in regulation 3(3);

“collector” means a Collector of Taxes;

“inspector” means an Inspector of Taxes;

“repayment” means a repayment of a student loan;

“Secretary of State” includes any person exercising functions on behalf of a Secretary of State pursuant to section 23(4) of the Act, and also has the meanings given it in regulation 3(3) and (5);

“student loan” means the total outstanding principal, interest, penalties and charges owed by a borrower to the Secretary of State pursuant to these or any other regulations made under section 22 of the Act, excluding any interest, penalties or charges payable under Part III or IV, and also has the meaning given to it in regulation 3(3);

“year of assessment” means the period 6th April to the following 5th April.

(1) 1970 c. 9.

(2) 1988 c. 1.

Application

3.—(1) These Regulations apply to repayments of student loans made under the Act.

(2) Where the Scottish Ministers have determined that repayments of student loans made under the Education (Scotland) Act 1980 shall be collected by the Board under Parts III and IV they shall give notices to the borrower and to the Board in accordance with regulation 11.

(3) Where the Scottish Ministers have given notices in accordance with regulation 11(5)(a) or (b) Parts III and IV, and the provisions of Parts I and II so far as they relate to the application of Parts III and IV, shall apply to repayments of students loans made under the Education (Scotland) Act 1980 as they apply to student loans made under the Act, and for those purposes in these Regulations—

“borrower” means a person to whom the Secretary of State or the Scottish Ministers have lent money pursuant to regulations made under section 73(f) of the Education (Scotland) Act 1980 and who has not received a notice from them that it has been repaid in full or cancelled;

“Secretary of State” means, other than in this regulation and regulation 4, the Scottish Ministers, and includes any person exercising functions on behalf of the Secretary of State or the Scottish Ministers pursuant to section 73A(4) of the Education (Scotland) Act 1980; and

“student loan” means the total outstanding principal, interest and charges owed by a borrower to the Scottish Ministers pursuant to regulations made under section 73(f) of the Education (Scotland) Act 1980, excluding any interest, penalties or charges payable under Part III or IV.

Functions of the Inland Revenue

4.—(1) The Board shall collect repayments from borrowers in accordance with Parts III and IV, and the provisions of section 1 of the 1970 Act shall apply for those purposes as they apply for the purposes of income tax.

(2) The Board shall, at such times and in such manner as the Treasury may direct, account to the Secretary of State for, and pay to him the sums estimated by the Board (in the manner so directed) to have been collected by them as repayments in accordance with Parts III and IV.

(3) Repayments shall not include any interest, penalties or charges payable under Part III or IV, and the Board shall cause any such sums which they recover to be paid, at such times and under such regulations as the Treasury may from time to time prescribe, to accounts, to be intituled “The Account of Her Majesty’s Exchequer”, at the Bank of England, and the sums so paid shall form part of the Consolidated Fund.

Inspectors and collectors

5. Any legal proceedings or administrative act authorised by or done for the purposes of these Regulations and begun by one inspector or collector may be continued by another inspector or, as the case may be, collector; and any inspector or collector may act for any division or other area.

Service by post

6. Any notice or other document which is authorised or required to be given, served or issued under these Regulations may be sent by post.

Penalties etc. in relation to Parts III and IV

7.—(1) Section 98 of the 1970 Act (special returns etc.) shall apply for the purposes of repayments under Part III or IV as if any reference to a provision in the Table in that section were a reference to a provision in those Parts other than regulation 16.

(2) Section 99 of the 1970 Act (assisting in the preparation of incorrect returns etc.) shall apply in the case of returns, statements, declarations, accounts, information or documents for the purposes of repayments under Part III or IV as they apply for the purposes of income tax.

(3) Sections 100 and 100A (determination of penalties by officer of Board), 100B (appeals against penalty determinations), 100C (penalty proceedings before Commissioners), 100D (penalty proceedings before court), 102 (mitigation of penalties), 103(3) and (4) (time limits for penalties), 103A (interest on penalties), 104 (savings for criminal proceedings) and 105 (evidence in case of fraudulent conduct) of the 1970 Act shall apply to penalties in connection with repayments under Part III or IV as they apply to penalties in connection with income tax.

(4) Sections 112 to 115A of and Schedule 3A to the 1970 Act (documents) shall apply to assessments, returns or any other documents made, required, issued, served, sent or lodged for the purposes of or in connection with repayments under Part III or IV as they apply to documents for the purposes of or in connection with income tax.

(5) Section 118(2) of the 1970 Act (failure to act within limited time) shall apply in relation to anything required to be done under Part III or IV as it applies in relation to anything required to be done under that Act.

(6) For the purposes of these Regulations the amount of a repayment covered by any assessment under Part III shall not be deemed to be finally determined until that assessment can no longer be varied, whether by any Commissioners on appeal or by the order of any court.

Revocation

8. Regulation 27 of the Education (Student Support) Regulations 1999 is hereby revoked.