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STATUTORY RULES OF NORTHERN IRELAND

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**2000 No. 121**

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

**Part I**

**General**

**Citation and commencement**

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

**Interpretation**

2. In these Regulations—

“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;

“the Order” means the Education (Student Support) (Northern Ireland) Order 1998;

“borrower” means a person to whom the Department has lent money pursuant to regulations made under Article 3 of the Order and who has not received a notice from it that it has been repaid in full or cancelled;

“collector” means a Collector of Taxes;

“Department” means the Department of Higher and Further Education, Training and Employment and includes any person exercising functions on its behalf pursuant to Article 4 of the Order;

“inspector” means an Inspector of Taxes;

“repayment” means a repayment of a student loan;

“student loan” means the total outstanding principal, interest, penalties and charges owed by a borrower to the Department pursuant to these or any other regulations made under Article 3 of the Order, excluding any interest, penalties or charges payable under Part III or IV;

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

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(1) 1970 c. 9

(2) 1988 c. 1

## **Application**

3. These Regulations apply to repayments of student loans made under the Order.

## **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 and the Department of Finance and Personnel (acting concurrently) direct, account to the Department for, and pay to it, 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 sums in respect of 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 in such a manner as the Treasury may direct, into the Consolidated Fund of the United Kingdom.

## **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. Without prejudice to section 24(1) of the Interpretation Act (Northern Ireland) 1954(3) any notice or other document which is authorised or required to be given, served or issued under these Regulations may be sent by ordinary 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.

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(3) 1954 c. 33 (N.I.)

(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 (Northern Ireland) 1999<sup>(4)</sup> is hereby revoked.

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<sup>(4)</sup> S.R. 1999 No. 192