
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

Surcharges

22. Section 59C of the 1970 Act (surcharges on unpaid income tax and capital gains tax) shall apply to repayments which have become payable by a borrower under this Part as it applies to income tax payable in accordance with section 55 or 59B of that Act.