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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

**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.