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STATUTORY RULES OF NORTHERN IRELAND

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**2008 No. 129**

**The Education (Student Loans) (Repayment)  
(Amendment) Regulations (Northern Ireland) 2008**

**Amendment of the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000**

3. In regulation 7 (Penalties in relation to Parts III and IV)—
- (a) after paragraph (2) there shall be inserted the following paragraphs—
- “(2A) For years of assessment—
- (a) ending on or before 5th April 2008 sections 100 (determination of penalties by officer of Board), 100A (provisions supplementary to section 100) and 100B (appeals against policy determinations) of the 1970 Act shall apply to the penalties outlined in regulation 26(3) in connection with repayments under Part III as they apply in connection with income tax;
- (b) commencing on or after 6th April 2008, where the date on which the return is due to be filed is on or after 6th April 2009, Schedule 24 to the Finance Act 2007 (penalties for errors) shall apply in relation to the assessment of penalties and appeals against the assessment of penalties in connection with Part III as it applies to penalties in connection with income tax.
- (2B) Sections 100 (determination of penalties by officer of Board), 100A (provisions supplementary to section 100) and 100B (appeals against penalty determinations) of the 1970 Act shall apply to penalties other than those outlined in regulation 26(3) and (4) in connection with repayment under Part III and all penalties under Part IV as they apply to penalties in connection with income tax.”
- (b) In paragraph (3) there shall be omitted “100 and 100A (determination of penalties by officer of Board), 100B (appeals against penalty determinations).”