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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**

4. In regulation 26 (Penalties) for paragraphs (3) and (4) there shall be substituted the following paragraphs—

“(3) For years of assessment ending on or before 5th April 2008—

- (a) section 95 of the 1970 Act (incorrect return or accounts for income tax or capital gains tax) shall apply in relation to anything done for the purposes of or in connection with the ascertainment of liability of a borrower to make a repayment under this Part as it applies for the purposes of or in connection with the ascertainment of liability to income tax, and for that purpose the difference referred to in section 95(2) shall be the difference between—
  - (i) the amount calculated under regulation 15(1); and
  - (ii) the amount which would have been the amount so calculated if the return, statement, declaration or accounts as made or submitted by the borrower had been correct.
- (b) section 97 (incorrect return or accounts: supplemental) of the 1970 Act shall apply in the case of returns, statements, declarations, accounts, information or documents for the purposes of repayments under this Part as they apply for the purposes of income tax.

(4) For years of assessment 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—

- (a) in relation to anything done for the purposes of or in connection with the ascertainment of liability of a borrower to make repayment under this Part as it applies to penalties in connection with income tax;
- (b) in the case of returns, statements, declarations, accounts, information or documents for the purposes of repayment under this Part as it applies to penalties in connection with income tax.”.