
STATUTORY RULES OF NORTHERN IRELAND

2024 No. 55

**The Education (Student Loans) (Repayment)
(Amendment) Regulations (Northern Ireland) 2024**

PART 2

Amendments to the Repayment Regulations

Amendment of Part 3 (Repayments by Assessment to Income Tax)

Amendments to regulation 24 (time for and amount of repayments)

7. In regulation 24 (time for and amount of repayments) (1) —
- (a) in paragraph (4) for “the 2005 Act” substitute “the Income Tax (Trading and Other Income) Act 2005(2)”;
 - (b) for paragraph (5) substitute —
 - “(5) In this regulation—
 - “the 2007 Act” means the Income Tax Act 2007(3);
 - “jobseeker’s allowance” means an allowance within the meaning of Part II of the Jobseekers (Northern Ireland) Order 1995(4).”.

Amendment to regulation 31 (late payment penalties)

8. Omit regulation 31(5)(a) (including the “and” that follows it).

Amendments to regulation 35 (penalties)

9. In regulation 35(6)—
- (a) in paragraph (1)(a), omit “for the tax year 2010–11 or any subsequent tax year”;
 - (b) omit regulation 35(3);
 - (c) in paragraph (4), omit “For tax years commencing on or after 6 April 2008, where the date on which the return is due to be filed is on or after 6 April 2009,”.

(1) Regulation 24 was amended by [S.R. 2011 No. 137](#), [S.R. 2010 No. 91](#), Section 128 of the Income Tax Act 2007 (c.3) was amended by the Finance Act 2009 (c.10) section 68(1). The requirements to ‘exclude’ certain income and to ‘deduct’ other sources of income from a borrower’s total income for the purposes of student loan repayments reflects the structure of section 23 of the 2007 Act, [SI 1995/2705 \(N.I. 15\)](#), [S.R. 2011 No. 137](#) and had words repealed by [S.R. 2014 No. 87](#).

(2) [2005 c. 5](#).

(3) [2007 c. 3](#).

(4) [S.I. 1995/2705 \(N.I. 15\)](#).

(5) Regulation 31 was substituted by [S.R. 2011 No. 137](#) (April 6, 2011: substitution does not apply to repayments payable by a borrower under [SR 2009/128](#) Part 3 in relation to the tax year 2009-10 or any previous tax year).

(6) Regulation 35 was amended by [S.R. 2011 No. 137](#) (April 6, 2011: substitution does not apply to repayments payable by a borrower under [SR 2009/128](#) Part 3 in relation to the tax year 2009-10 or any previous tax year).

Status: *This is the original version (as it was originally made).*
