

---

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)**.”.

---

**(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reflects the structure of section 23 of the 2007 Act, SI 1995/2705 (N.I. 15), S.R. 2011 No. 137 and had words repealed by S.R. 2014 No. 87.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).