
DRAFT STATUTORY INSTRUMENTS

2000 No.

Education (Student Loans) (Repayment) Regulations 2000

PART III

REPAYMENTS BY ASSESSMENT TO INCOME TAX

Repayments of student loans by persons required to submit a tax return

14. Repayments by a borrower who in respect of any year of assessment is required to make and deliver to the Board a return under section 8 of the 1970 Act shall be made, accounted for and recovered in like manner as income tax payable under the Taxes Acts; and in such case the provisions of this Part (which with extensions and modifications include provisions of the Taxes Acts) shall apply to and for the purposes of such repayments.