
DRAFT STATUTORY INSTRUMENTS

2000 No.

Education (Student Loans) (Repayment) Regulations 2000

PART III

REPAYMENTS BY ASSESSMENT TO INCOME TAX

Records

18. Section 12B of the 1970 Act (records to be kept for the purposes of returns) shall apply in the case of a borrower as if any reference to a return includes reference to a return including the information required by regulation 16(a).