
DRAFT STATUTORY INSTRUMENTS

2000 No.

Education (Student Loans) (Repayment) Regulations 2000

PART IV

DEDUCTION OF REPAYMENTS BY EMPLOYERS

Powers to obtain information

44.—(1) Section 20 of the 1970 Act (power to call for documents etc.), and section 20B of that Act (restrictions on powers) so far as relating to section 20, shall apply in relation to an employer's compliance with this Part as they apply in relation to a person's tax liability or its amount.

(2) Those sections as they so apply shall have effect as if—

- (a) any reference to the taxpayer, a taxpayer or a class of taxpayer were a reference to the employer, an employer or a class of employers;
- (b) any reference to any provision of the Taxes Acts were a reference to this Part;
- (c) any reference to the proper assessment or collection of tax were a reference to the proper repayment of student loans;
- (d) the reference in section 20(8) to the taxpayer with whose liability the inspector or the Board is concerned were a reference to the employer with whose compliance with this Part the inspector or the Board is concerned;
- (e) the reference in section 20B(2) to an appeal relating to tax were a reference to an appeal relating to compliance with this Part; and
- (f) the reference in section 20B(6) to reasonable ground for believing that tax has, or may have been, lost to the Crown owing to the fraud of the taxpayer were a reference to reasonable ground for believing that student loan repayments have, or may have been, incorrectly deducted owing to the fraud of the employer.

(3) Section 20BB of the 1970 Act (falsification etc. of documents) shall apply in relation to documents to be delivered, or to be delivered or made available for inspection, under section 20 or 20B(1) as applied by this regulation.