STATUTORY RULES OF NORTHERN IRELAND

2010 No. 91

EDUCATION

The Education (Student Loans) (Repayment) (Amendment) Regulations (Northern Ireland) 2010

Made - - - -	*10th March 2010*
Coming into operation-	*6th April 2010*

The Department for Employment and Learning(**1**) makes the following Regulations in exercise of the powers conferred by Articles 3(2) to (5) and 8(4) of the Education (Student Support) (Northern Ireland) Order 1998(**2**) and now vested in it(**3**).

Citation and commencement

1. These Regulations may be cited as the Education (Student Loans) (Repayment) (Amendment) Regulations (Northern Ireland) 2010 and come into operation on 6th April 2010.

2. Regulations 6, 7 and 8 apply only in relation to tax years commencing on or after 6 April 2010.

3. In these Regulations "the principal Regulations" mean the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009(**4**).

Amendment of the principal Regulations

4. The principal Regulations shall be amended as provided by regulations 5 to 8.

5. In regulation 24 (Time for and amount of repayments) for paragraph (3)(f) there shall be substituted—

"(f) deducting the amount of any loss in respect of which relief is given under any of the following—

(i) section 64 of the 2007 Act (trade loss relief against general income);

(ii) section 83 of the 2007 Act (carry-forward trade loss relief);

(iii) section 118 of the 2007 Act (carry-forward property loss relief);

(iv) section 120 of the 2007 Act (property loss relief against general income);

(**1**) Formerly known as the Department of Higher and Further Education, Training and Employment; *see* S.I. 1999/283 (N.I. 1) and 2001 c.15 (N.I.)
(**2**) S.I. 1998/1760 (N.I. 14)
(**3**) S.R. 1999 No. 481*see* Article 5(b) and Schedule 3 Part II
(**4**) S.R. 2009 No. 128