STATUTORY RULES OF NORTHERN IRELAND

2008 No. 129

EDUCATION

The Education (Student Loans) (Repayment) (Amendment) Regulations (Northern Ireland) 2008

Made - - - -	*13th March 2008*
Coming into operation-	*1st April 2008*

The Department for Employment and Learning(**1**) makes the following Regulations in exercise of the powers conferred by Articles 3(2) 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) 2008 and come into operation on 1st April 2008.

Amendment of the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000

2. The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000(**4**) are amended as provided by regulations 3 and 4.

3. In regulation 7 (Penalties in relation to Parts III and IV)—

(a) after paragraph (2) there shall be inserted the following paragraphs—

"(2A) For years of assessment—

(a) ending on or before 5th April 2008 sections 100 (determination of penalties by officer of Board), 100A (provisions supplementary to section 100) and 100B (appeals against policy determinations) of the 1970 Act shall apply to the penalties outlined in regulation 26(3) in connection with repayments under Part III as they apply in connection with income tax;

(**1**) Formerly known as the Department of Higher and Further Education, Training and Employment; *see* S.I. 1999/283 (N.I. 1) and the Department for Employment and Learning Act (Northern Ireland) 2001 c.15

(**2**) S.I.1998/1760 (N.I. 14)

(**3**) S.R. 1999 No. 481*see* Article 5(b) and Schedule 3 Part II transferred functions from the Department of Education to the Department of Higher and Further Education, Training and Employment which is now renamed the Department for Employment and Learning

(**4**) S.R. 2000 No. 121, as amended by S.R. 2001 No. 162, S.R. 2003 No. 166, S.R. 2004 Nos. 444 and 478, S.R. 2006 Nos. 28 and 331 and S.R. 2007 No.360

(b) commencing on or after 6th April 2008, where the date on which the return is due to be filed is on or after 6th April 2009, Schedule 24 to the Finance Act 2007 (penalties for errors) shall apply in relation to the assessment of penalties and appeals against the assessment of penalties in connection with Part III as it applies to penalties in connection with income tax.

(2B) Sections 100 (determination of penalties by officer of Board), 100A (provisions supplementary to section 100) and 100B (appeals against penalty determinations) of the 1970 Act shall apply to penalties other than those outlined in regulation 26(3) and (4) in connection with repayment under Part III and all penalties under Part IV as they apply to penalties in connection with income tax."

(b) In paragraph (3) there shall be omitted "100 and 100A (determination of penalties by officer of Board), 100B (appeals against penalty determinations),".

4. In regulation 26 (Penalties) for paragraphs (3) and (4) there shall be substituted the following paragraphs—

"(3) For years of assessment ending on or before 5th April 2008—

(a) section 95 of the 1970 Act (incorrect return or accounts for income tax or capital gains tax) shall apply in relation to anything done for the purposes of or in connection with the ascertainment of liability of a borrower to make a repayment under this Part as it applies for the purposes of or in connection with the ascertainment of liability to income tax, and for that purpose the difference referred to in section 95(2) shall be the difference between—

(i) the amount calculated under regulation 15(1); and

(ii) the amount which would have been the amount so calculated if the return, statement, declaration or accounts as made or submitted by the borrower had been correct.

(b) section 97 (incorrect return or accounts: supplemental) of the 1970 Act shall apply in the case of returns, statements, declarations, accounts, information or documents for the purposes of repayments under this Part as they apply for the purposes of income tax.

(4) For years of assessment commencing on or after 6th April 2008, where the date on which the return is due to be filed is on or after 6th April 2009, Schedule 24 to the Finance Act 2007 (penalties for errors) shall apply—

(a) in relation to anything done for the purposes of or in connection with the ascertainment of liability of a borrower to make repayment under this Part as it applies to penalties in connection with income tax;

(b) in the case of returns, statements, declarations, accounts, information or documents for the purposes of repayment under this Part as it applies to penalties in connection with income tax.".