
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 121

**The Education (Student Loans) (Repayment)
Regulations (Northern Ireland) 2000**

Part III

Repayments by assessment to income tax

Returns to include self-assessment

17.—(1) Subject to subsection (2), every return made and delivered by a borrower under section 8 of the 1970 Act shall include a self-assessment, that is to say—

- (a) an assessment of the amount of the repayment which, on the basis of the information contained in the return and taking into account any relief or allowance mentioned in regulation 15 he is required to make for the year of assessment under regulation 15; and
- (b) an assessment of the amount payable by him by way of repayment, that is to say, the difference between the amount of the repayment which he is assessed to make for the year of assessment under sub-paragraph (a) and the aggregate amount of any repayments deducted from emoluments under Part IV during that year.

(2) Section 9(2) to (6) (self-assessment) and section 9A (power to enquire into returns) of the 1970 Act shall apply to a self-assessment under this regulation as they apply to a self-assessment under section 9(1) of that Act, and any reference in the Taxes Acts to those sections shall be construed as a reference to them as extended by this regulation.