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STATUTORY RULES OF NORTHERN IRELAND

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**2009 No. 128**

The Education (Student Loans) (Repayment)  
Regulations (Northern Ireland) 2009

PART 3

Repayments by Assessment to Income Tax

**Repayments of student loans by persons required to submit a tax return**

**23.** Repayments by a borrower who in respect of any tax year is required to make and deliver to HMRC a return under section 8 of the 1970 Act must be made, accounted for and recovered in the same manner as income tax payable under the Taxes Acts; and in such cases the provisions of this Part (which with extensions and modifications include provisions of the Taxes Acts) will apply to and for the purposes of such repayments.