
STATUTORY RULES OF NORTHERN IRELAND

2010 No. 91

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

Amendment of the principal Regulations

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);
- (v) section 128(1) of the 2007 Act (in respect of losses in an employment); and”.