STATUTORY RULES OF NORTHERN IRELAND

2013 No. 68

The Education (Student Loans) (Repayment) (Amendment) Regulations (Northern Ireland) 2013

Amendment of the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009

- 3. In regulation 9 (Penalties in relation to Parts 3 and 4), for paragraph (2) substitute—
 - "(2) Schedule 38 to the Finance Act 2012 (Tax Agents: Dishonest Conduct) applies for the purpose of repayments under Part 3 or 4 as it applies for the purposes of income tax.".