
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

Assessments, claims and appeals

20.—(1) Subject to paragraph (2) Parts IV (assessment and claims) and V (appeals and other proceedings) of the 1970 Act shall apply with any necessary modifications for the purposes of—

- (a) assessing the amount of the repayment a borrower is required to make under this Part,
- (b) claims or other matters concerning any such assessment, and
- (c) appeals against any such assessment,

as if any reference to an assessment or a self-assessment included a reference to an assessment or self-assessment for the purposes of this Part.

(2) An officer of the Board shall not make a determination of the amount of a repayment a borrower may be required to make under this Part under section 28C of the 1970 Act (determination of tax where no return delivered).