
STATUTORY RULES OF NORTHERN IRELAND

2011 No. 137

**The Education (Student Loans) (Repayment)
(Amendment) Regulations (Northern Ireland) 2011**

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

6. For regulation 31 (Surcharges) substitute—

“Late payment penalties

31. Schedule 56 to the Finance Act 2009⁽¹⁾ (penalty for failure to make payments on time) applies to repayments which have become payable by a borrower under this Part as it applies to an amount of income tax which—

- (a) is payable in relation to the tax year 2010-11 or any subsequent tax year, and
- (b) falls within—
 - (i) item 1, 12, 18 or 19 of the Table in paragraph 1 of that Schedule, or
 - (ii) insofar as the tax falls within item 1 of that Table, item 17, 23 or 24 of that Table.”.