STATUTORY RULES OF NORTHERN IRELAND

2026 No. 87

EDUCATION

The Education (Student Support and Repayment) (Amendment) Regulations (Northern Ireland) 2026

Made - - - - 7th May 2026

Coming into operation in accordance with regulation 1

The Department for the Economy(**a**), in exercise of the powers conferred by Articles 3 and 8(4) of the Education (Student Support) (Northern Ireland) Order 1998(**b**) makes the following Regulations.

Citation, commencement and application

1.—(1) These Regulations may be cited as the Education (Student Support and Repayment) (Amendment) Regulations (Northern Ireland) 2026 and come into operation on 29 May 2026.

(2) Regulation 6 (Amendments relating to amount of Master's, etc. fee loan) applies to the provision of support to a student, and to fees and awards applicable, in relation to a course which begins on or after 1st August 2026, whether anything done under these Regulations is done before, on or after that date.

Amendments to Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009

2. Regulations 3 to 5 amend the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (**c**).

Amendments to update references to HMRC

3.—(1) In regulation 3(1) (interpretation), in the definition of "HMRC", for "Her Majesty's Revenue and Customs" substitute "His Majesty's Revenue and Customs".

(**a**) Formerly the Department for Employment and Learning; *see* Article 6(1)(c) of the Departments (Transfer of Functions) Order (Northern Ireland) 2016 (S.R. 2016 No. 76).

(**b**) S.I. 1998/1760 (N.I. 14). Article 3 was amended by the Learning and Skills Act 2000 (c.21), section 147(3)(a) and (b); the Student Loans (Amendment) Act (Northern Ireland) 2011, (c.2 (N.I.)), s.1(1); the Income Tax (Earnings and Pensions) Act 2003 (c.1), Schedule 6; the Finance Act 2003 (c.14), s.147(4); the Higher Education (Northern Ireland) Order 2005 (S.I. 2005/1116 (N.I. 5)), Articles 11 and 12 and the Schedule; and by the Financial Services and Markets Act 2000 (Regulated Activities) (Amendment) (No.2) Order 2013, (S.I. 2013/1881), Schedule 1.

(**c**) S.R. 2009 No. 128, amended by Orders 2013/1881 and 2013/3021, S.R.s 2010 No. 91, 2011 No. 137, 2012 No. 136, 2013 No. 68, 2014 No. 87, 2016 No. 228, 2017 No. 7, 2019 No. 35, 2021 No.50 and 2021 No. 260 and 2024 No. 55.

(2) In regulation 35(1)(a) (penalties), for "Her Majesty's Revenue and Customs" substitute "HMRC".

(3) In regulation 49A(3)(b) (payments to and recoveries from HMRC for each income tax period by Real Time Information employers: returns under regulation 54F(5)), for "Her Majesty's Revenue and Customs" substitute "HMRC".

Amendments relating to late payment penalties

4.—(1) In regulation 31(late payment penalties)—

(a) the existing text becomes paragraph (1);

(b) after paragraph (1), insert—

"(2) Schedule 26 to the Finance Act 2021 (penalties for failure to pay tax)(**17**) applies to repayments which have become payable by a borrower under this Part as it applies to an amount of income tax which falls within item 1, 2, 3, 4, 8, 9 or 10 of the table headed "Income tax or capital gains tax" in paragraph 1 (1) of that Schedule.".

Amendments relating to penalties for deliberately withholding information

5.—(1) In regulation 35 (penalties)—

(2) in paragraph (2)(a), for "that Act" substitute "the 1970 Act";

(3) after paragraph (4), insert—

"(5) Schedule 25 to the Finance Act 2021 (penalties for deliberately withholding information) applies—

(a) in relation to a return or other document which is required to be made or delivered to HMRC,

(b) which falls within item 1 of the table in paragraph 1(2) of that Schedule, and

(c) which is required to include information under regulation 25,

as it applies to income tax on that same return.

(6) The references to liability to tax in Schedule 25 to the Finance Act 2021 are construed as references to the aggregate of the amounts which, if a proper return had been delivered on the filing date, would have been payable—

(a) by the taxpayer under section 59B of the 1970 Act (payment of income tax and capital gains tax: assessments other than simple assessments), and

(b) where the taxpayer is a borrower, by way of repayment under regulation 24.".

Amendment to regulation 156 of the Education (Student Support) (No.2) Regulations (Northern Ireland) 2009

6. In regulation 156 (amount of Master's, etc. fee loan), of the Education (Student Support) (No.2) Regulations (Northern Ireland) 2009(**a**) for "£6,500" substitute "£10,000" in each place that it occurs.

(**a**) S.R. 2009 No. 373, amended by S.R.s 2010 No. 383, 2012 Nos. 62 and 398, 2013 Nos. 128 and 223, 2014 Nos. 97 and 309, 2016 No. 21, 2017 Nos. 7 and 43, 2018 No. 35, 2019 Nos.35 and 102, 2020 No. 79, 2021 Nos. 50, 85 and 260, 2022 Nos. 75, 201 and 263, 2024 Nos. 19 and 157, 2025 No.32 and 2026 No. 56.

Sealed with the Official Seal of the Department for the Economy on 7 May 2026.



Graham Miller
A senior officer of the Department for the Economy

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend legislation which makes provision about, or in connection with, student finance. Those Regulations being amended are the Education (Student Support) (No. 2) Regulations (Northern Ireland) 2009 "the 2009 Regulations", and the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 "the Repayment Regulations".

These Regulations come into force on 29 May 2026, unless otherwise specified.

Regulations 3 to 5 amend the Repayment Regulations to update references to HMRC, correct a typographical error and bring student loan repayments made through the self-assessment system provided for in Part 3 of those Regulations into scope of the penalties established by sections 116 and 117 of, and Schedules 25 and 26 to, the Finance Act 2021 (c. 26).

Regulation 6 amends the 2009 Regulations to increase the Master's etc. fee loan from £6,500 to £10,000 for courses beginning on or after 1st August 2026.

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