



Department for the

Economy

An Roinn

Geilleagair

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Our ref: SUB-0301-2026

Date: 27 03 2026

Dear Peter

SL1 - The Education (Student Support and Repayment) (Amendment) Regulations (Northern Ireland) 2026

The Department for the Economy (DfE) proposes to make this amending Statutory Rule under powers conferred by Articles 3 and 8(4) of the Education (Student Support) (Northern Ireland) Order 1998. The Statutory Rule will be subject to the negative resolution procedure before the Assembly.

Purpose of the Statutory Rule

This Statutory Rule will make amendments to the Education (Student Support) (No. 2) Regulations (Northern Ireland) 2009 (“the Student Support Regulations”) and the Education (Student Loans)(Repayment) Regulations 2009.

Postgraduate Tuition Fee Loan (PGTFL)

The regulations will increase the maximum Postgraduate Tuition Fee Loan from £6,500 to £10,000 per course for students starting their course from the 2026/27 academic year.

Student Loan Repayment – HMRC Penalty Reform

The regulations will make amendments to the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009, aligning them with HMRC's Making Tax Digital penalty framework introduced under the Finance Act 2021. These amendments are technical in nature and do not alter borrower entitlements or repayment thresholds.

Previous Engagement with the Committee

The Committee was notified before the Department initiated the PGTFLL public consultation process. Written and oral briefing on the outcome of the public consultation was provided to the Committee on 18 March 2026.

Financial Implications

The increase to the PGTFLL is forecast to lead to additional capital AME costs of £16.6m with corresponding ring-fenced DEL costs of £6.4m over the next three academic years.

Consultation

There is no statutory requirement to consult on these amendments. The PGTFLL increase follows a public consultation; the remaining changes are technical and operational.

Compliance with Section 24 of the Northern Ireland Act 1998

The making of this rule complies with Section 24 of the Northern Ireland Act.

Equality Impact

An Equality screening exercise has been carried out in respect of these amendments, including both the PGTFLL increase and the technical changes to the repayment regulations, and has identified no negative impacts on any section 75 categories.

Regulatory Impact

A Regulatory Impact Assessment has not been prepared for this Rule as it does not place an additional burden on business, charities or voluntary bodies.

Rural Needs Impact

A Rural Needs Impact Assessment screening exercise has been carried out in respect of these amendments and has found that the operational and technical

changes in this amendment will be applicable to all prospective eligible students undertaking eligible courses across NI, irrespective of location. In light of this it is not considered that individuals residing in rural areas will be more affected / impacted than those who reside in non-rural areas.

Data Protection Impact

A Data Protection Impact Assessment has not been prepared for this Rule as the proposed amendments do not require the processing of personal data.

Child Rights Impact

An assessment has not been carried out as the number of students under 18 in the Higher Education system is negligible.

Position in Great Britain

Students domiciled here can currently avail of a Postgraduate Tuition Fee Loan of up to £6,500 per course. This had been previously increased for the 2023/24 academic year. England, Scotland and Wales provide higher levels of postgraduate support, typically through combined fee and maintenance loans. The support for academic year 2025/26 is as follows:

- England: £12,858 (fees and maintenance combined)
- Scotland: £7,000 (tuition fee element) & £6,900 (maintenance element)
- Wales: £19,255 (fees and maintenance combined)

Any other information

None

Proposed timing of consideration of the SL1

The SL1 has been submitted in line with the minimum four-week Committee consideration period. It is proposed that the Committee considers the SL1 on 6 May.

Proposed Operational Date

The Student Loans Company is planning to open its application service for postgraduates on 11 May 2026. It is proposed that the rule be laid before that date, coming into operation as soon as possible thereafter whilst adhering to the 21-day rule.

The draft of the proposed Statutory Rule and Explanatory Memorandum are attached, and you will wish to bring this matter to the attention of the Committee for the Economy.

Yours faithfully

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**Departmental Assembly Liaison Officer
Department for the Economy**

cc

Human Rights Commission
Equality Commission