
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 121

**The Education (Student Loans) (Repayment)
Regulations (Northern Ireland) 2000**

Part IV

Deduction of repayments by employers

Deduction of repayments

35.—(1) Every employer who has received notice that an employee is required to make repayments, either from the Board under regulation 34(1) or by receiving a certificate under regulation 25 of the Income Tax Regulations (Form P45), which contains a statement under regulation 50 of those Regulations, shall on making to that employee any payment of emoluments on or after the date referred to in paragraph (2) and before the date referred to in paragraph (3) deduct the appropriate repayment in accordance with these Regulations.

(2) The date referred to in this paragraph is—

- (a) where the employer has received notice from the Board under regulation 34(1) the date specified in the notice as the date on or after which he is required to make deductions; or
- (b) where the employer has received a certificate under regulation 25 of the Income Tax Regulations the date on which he first receives the certificate.

(3) The date referred to in this paragraph is the date specified in the notice given by the Board under regulation 34(3) as the date on or after which he is required not to make or to cease to make deductions.

(4) The date specified in a notice under paragraph (2)(a) or (3) shall—

- (a) where the employee's pay period is one week or shorter, be 14 days or more from the date of issue of the notice, or
- (b) in all other cases, be 42 days or more from the date of issue of the notice.

(5) Where two or more payments of emoluments fall to be aggregated for the purposes of calculating the amount of a repayment required to be deducted the employer may deduct that amount either wholly from one such payment or partly from one and partly from the other or any one or more of the others.

(6) If the employer on making any payment of emoluments to an employee does not deduct from it the full amount of a repayment he was required to deduct he may deduct the amount so under-deducted from any subsequent payment or payments of emoluments to that employee during the same year of assessment but—

- (a) a subsequent deduction shall not be made after the date referred to in paragraph (3); and
- (b) the amount of any subsequent deduction shall be an amount in addition to but not in excess of the amount deductible from the payment under the other provisions of this Part.

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(7) If the employer deducts any repayment from the emoluments of an employee who is a borrower in accordance with these Regulations he shall not be required to repay any amount to the employee only because that amount was not owed by the employee to the Department as all or part of a student loan.