
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 121

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

Part IV

Deduction of repayments by employers

Returns by employers

42.—(1) Not later than 44 days after the end of the year of assessment the employer shall render to the inspector or, if so required to the collector in such form as the Board may approve or prescribe, a return showing in respect of each employee, in respect of whom he was required at any time during the year of assessment to prepare or maintain a deductions working sheet in accordance with regulation 37—

- (a) such particulars as the Board may require for the identification of the employee,
- (b) the year of assessment to which the return relates, and
- (c) the total amount of repayments deducted for the year of assessment from the emoluments paid to the employee.

(2) The return required by paragraph (1) shall include a statement and declaration in the form approved or prescribed by the Board containing a list of all deductions working sheets on which the employer was obliged to keep records in accordance with these Regulations in respect of the year of assessment, and shall also include a certificate showing the total amount of repayments deducted for the year of assessment in respect of each employee.

(3) Where the employer is a body corporate, the declaration and the certificate referred to in paragraph (2) shall be signed by the secretary or by a director of the body corporate.

(4) If within 14 days of the end of any year of assessment an employer has failed to pay to the collector the total amount of repayments he is liable to pay under regulation 39 the collector may prepare a certificate showing the amount of repayments remaining unpaid for the year of assessment in question, and the provisions of regulation 40 shall apply with any necessary modifications to the amount shown in the said certificate.

(5) Where an employer fails to make a return in accordance with paragraph (1) he shall be liable—

- (a) to a penalty or penalties of the relevant monthly amount for each month (or part of a month) during which the failure continues, but excluding any month after the twelfth or for which a penalty under this paragraph has already been imposed, and
- (b) if the failure continues beyond twelve months, without prejudice to any penalty under paragraph (a) above, to a penalty not exceeding so much of the amount payable by him in accordance with the regulations for the year of assessment to which the return relates as remained unpaid at the end of the 19th April after the end of that year.

(6) For the purposes of subsection (5) the relevant monthly amount in the case of a failure to make a return—

- (a) where the number of persons in respect of whom particulars should be included in the return is fifty or less, £100, and
 - (b) where that number is greater than fifty, is £100 for each fifty such persons and an additional £100 where that number is not a multiple of fifty.
- (7) Where a return under this regulation is required to be made—
- (a) at the same time as—
 - (i) any specified return required to be made in accordance with regulations made by the Inland Revenue under section 203(2) (PAYE) or 566(1) (sub-contractors) of the 1988 Act to which section 98A of the 1970 Act (penalties) applies; or
 - (ii) any specified return required to be made in accordance with regulations made by the Inland Revenue under paragraph 6 of Schedule 1 to the Social Security Contributions and Benefits Act (Northern Ireland) 1992(1) in respect of which section 98A of the 1970 Act has been applied by such regulations, or
 - (b) if the circumstances are such that a return mentioned in paragraph (a) does not fall to be made, at a time defined by reference to the time for making that return, had it fallen to be made,

and a person has been required to pay a penalty under section 98A(2)(a) of the 1970 Act (first twelve months' default in consequence of a failure in respect of a tax return) in respect of the tax return or in respect of the national insurance contributions return or in respect of both he shall not also be required to pay a penalty in respect of any failure to submit the return under this regulation.

(8) Where an employer fraudulently or negligently makes an incorrect return under paragraph (1) he shall be liable to a penalty not exceeding £3,000 for each employee in respect of whom incorrect particulars are included in the return.

(1) 1992 c. 7: the powers were transferred to the Inland Revenue by the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 S.I.1999/671