
STATUTORY RULES OF NORTHERN IRELAND

2006 No. 28

EDUCATION

**The Education (Student Loans) (Repayment)
(Amendment) Regulations (Northern Ireland) 2006**

Made - - - - *2nd February 2006*

Coming into operation *6th April 2006*

The Department for Employment and Learning⁽¹⁾, in exercise of the powers conferred by Articles 3(2) and 8(4) of the Education (Student Support) (Northern Ireland) Order 1998⁽²⁾ and now vested in it⁽³⁾, and of all other powers enabling it in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1. These Regulations may be cited as the Education (Student Loans) (Repayment) (Amendment) Regulations (Northern Ireland) 2006 and shall come into operation on 6th April 2006.

2. In these Regulations, “the Principal Regulations” means the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000⁽⁴⁾.

Amendment of the Principal Regulations

3. The Principal Regulations shall be amended as provided by regulations 4 to 7.

4. In Regulation 27 insert in the appropriate place the following definitions—

““Form P45” has the same meaning as in the PAYE Regulations⁽⁵⁾;

“Form P46” has the same meaning as in the PAYE Regulations.”

5. After regulation 28 there shall be inserted the following regulation—

(1) Formerly known as the Department of Higher and Further Education, Training and Employment; *see* S.I. 1999/283 (N.I. 1) and the Department for Employment and Learning Act (Northern Ireland) 2001 c. 15

(2) S.I. 1998/1760 (N.I. 14)

(3) S.R. 1999 No. 481, Article 5(b) and Schedule 3 Part II transferred functions from the Department of Education to the Department of Higher and Further Education, Training and Employment which is now renamed the Department for Employment and Learning

(4) S.R. 2000 No. 121, as amended by S.R. 2001 No. 162, S.R. 2003 No. 166, S.R. 2004 No. 444 and S.R. 2004 No. 478

(5) S.I. 2003/2682: *see* regulation 215

“Form P46

28A. Where at the commencement of employment a borrower is required to complete a Form P46, he must state in the Form P46 whether he has a student loan which he is required to repay.”

6.—(1) Regulation 35 shall be amended as provided by paragraphs (2) to (4).

(2) For paragraph (1) there shall be substituted—

“(1) Every employer who has received—

- (a) a notice under regulation 34(1), or
- (b) a Form P45 containing a statement under regulation 50, or
- (c) a Form P46 stating that the employee has a student loan which he is required to repay,

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.”

(3) For sub-paragraph (2)(b) there shall be substituted the following sub-paragraph—

“(b) where the employer has received a Form P45 the date on which he first receives the Form P45.”

(4) At the end of paragraph (2) there shall be inserted—

“or

(c) where the employer has received a Form P46 stating that the employee has a student loan which he is required to repay, the date on which he first receives the Form P46.”

7. For regulation 50 there shall be substituted—

“**50.** Where an employer sends a Form P45, if on the date of the Form P45 he—

- (a) has received notice that the employee is a borrower as described in regulation 34(1); or
- (b) has received a Form P46 stating that the employee has a student loan which he is required to repay; and
- (c) (in either case) he has not received notice from the Board under regulation 34(3) requiring him to cease making deductions on and after a date which is before the date on which he ceased to employ the employee

he shall state in the Form P45 that the employee is a borrower.”

Sealed with the Official Seal of the Department for Employment and Learning on 2nd February 2006

L.S.

David McAuley
A senior officer of the
Department of Employment and Learning

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into operation on 6th April 2006, amend the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000 (“the Principal Regulations”).

Regulation 4 provides that the meanings given to Form P45 and Form P46 in the Income Tax (Pay as You Earn) Regulations 2003 (S.I. [2003/2682](#)) (“the PAYE Regulations”) are included in the definitions.

Regulation 5 inserts a new regulation 28A into the principal Regulations. Those borrowers who are required to complete a Form P46 by Her Majesty’s Revenue and Customs must indicate in the form whether they have a student loan which they have to repay. Upon receipt of such a notification from a borrower, the employer is required to start deducting the appropriate student loan repayments from the employee’s earnings (regulation 5). Regulation 5 also amends regulation 35 of the principal Regulations so that it refers to a Form P45.

Regulation 7 amends regulation 50 of the principal Regulations so that where an employee has given notice of their loan to their employer in a Form P46, at the cessation of employment the employer will state in the Form P45 that the employee is a borrower. Regulation 50 now also refers to a Form P45.