
STATUTORY RULES OF NORTHERN IRELAND

2013 No. 68

**The Education (Student Loans) (Repayment)
(Amendment) Regulations (Northern Ireland) 2013**

Amendment of the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009

7. After regulation 54B insert—

“Employees paid in specified circumstances

54BA.—(1) This regulation applies if an employer makes a payment to an employee and all of the circumstances in paragraph (2) apply.

(2) The circumstances are that—

- (a) the payment includes an amount which is a relevant payment for work undertaken by the employee on—
 - (i) the day the payment is made, or
 - (ii) provided that the payment is made before the employee leaves the place of work at the end of the employee’s period of work, the day before the payment is made,
- (b) in respect of the work mentioned in sub-paragraph (a), it was not reasonably practicable for the employer to calculate the payment due before the completion of the work, and
- (c) it is not reasonably practicable for the employer to deliver the information required by regulation 54B(1) on making the payment.

(3) The employer need not deliver the information required by regulation 54B(1) on or before making the payment.

(4) The employer must deliver that information no later than the end of the period of 7 days starting with the day following the day on which the payment is made.

(5) Where this regulation applies, the information required under regulation 54B(1) in respect of the relevant payment may be included in a return with the information for any other relevant payment.

Benefits and expenses – returns under regulations 85 to 87 of the PAYE Regulations

54BB.—(1) This paragraph applies if an employer makes a payment of general earnings to an employee which, for the purposes of tax falls to be included in a return under—

- (a) regulations 85 and 86 of the PAYE Regulations (employers: annual return of other earnings (Forms P11D and P9D) – information which must be provided for each employee)(1), or

(1) Regulation 36 of the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009, [S.R. 2009 No. 128](#), defines the PAYE Regulations as the Income Tax (Pay As You Earn) Regulations 2003, [S.I. 2003/2682](#)

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (b) regulations 85 and 87 of the PAYE Regulations (employers: annual return of other earnings (Forms P11D and P9D) – information which must also be provided for benefits code employees) or would do if the employee’s employment was subject to the benefits code for the purposes of regulation 85 of the PAYE Regulations.
- (2) If the employer is unable to comply with the requirement in regulation 54B(1) to deliver the information required by that regulation on or before making the payment, the employer must instead deliver the information as soon as reasonably practicable after the payment is made and in any event no later than 14 days after the end of the income tax month the payment is made in.”