
STATUTORY RULES OF NORTHERN IRELAND

2000 No. 121

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

Part IV

Deduction of repayments by employers

Formal determination of repayments payable by employer

45.—(1) This regulation applies where it appears to the inspector that there may be repayments payable by an employer under regulation 39 which—

- (a) have not been paid to the collector, and
- (b) have not been certified by the collector under regulation 42.

(2) Where this regulation applies, the inspector may determine the amount of those repayments to the best of his judgement, and shall serve notice of his determination on the employer.

(3) A determination under this regulation may—

- (a) cover the repayments payable by the employer under regulation 39 for any one or more tax periods in a year, and
- (b) extend to the whole of the repayments or to such part of them as is payable in respect of a class or classes of employees specified in the notice of determination (without naming the individual employees) or of one or more named employees so specified.

(4) A determination under this regulation shall be subject to the like provisions as are contained in Parts IV (Assessments and Claims), V (Appeals and Other Proceedings), except section 55, and VI (Collection and Recovery) of the 1970 Act as if it were an assessment, and as if the amount of repayments determined was income tax charged on the employer, and those Parts of that Act shall apply with any necessary modifications.

(5) An appeal against a determination under this regulation that is to be brought before the General Commissioners shall be brought before the General Commissioners for the division in which the determination was made.