

---

STATUTORY RULES OF NORTHERN IRELAND

---

**2014 No. 87**

**The Education (Student Loans) (Repayment)  
(Amendment) Regulations (Northern Ireland) 2014**

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

6. In regulation 54B (Real time returns of information about payments of earnings)<sup>(1)</sup>—
- (a) at the end of paragraph (1) insert “but this is subject to paragraph (1A)”; and
  - (b) after paragraph (1) insert—

“(1A) But a Real Time Information employer—

- (a) which for the tax year 2014-15 meets Conditions A and B, or
- (b) which for the tax year 2015-16 meets Conditions A and C,

may instead for that tax year deliver to HMRC the information specified in Schedule 2 in respect of all relevant payments made to an employee in a tax month on or before making the last relevant payment in that month.

(1B) Condition A is that at 5th April 2014 the employer is one to whom HMRC has issued an employer’s PAYE reference.

(1C) Condition B is that on 6th April 2014 that Real Time Information employer employs no more than 9 employees.

(1D) Condition C is that at 6th April 2015 that Real Time Information employer employs no more than 9 employees.

(1E) In this regulation “employer’s PAYE reference” means the combination of letters, numbers or both used by HMRC to identify an employer for the purposes of the PAYE Regulations and the number which identifies the employer’s HMRC office.”

---

(1) Regulations 54B, 54E and 54F were inserted by regulation 16 of [S.R. 2012 No. 136](#)