

SCHEDULE 2

DEDUCTION FROM EARNINGS

Payment to Department

6.—(1) Where the employer makes a deduction under paragraph 3 or 4(1) to (3), the employer must pay the amount of the deduction to the Department by the 19th day of the month following that in which the deduction is made.

(2) A payment under this paragraph may be made by cheque, direct credit transfer or such other method as the Department may permit.

(3) The employer must keep a record of each amount paid to the Department in the case of the liable person.