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DRAFT STATUTORY INSTRUMENTS

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**2000 No.**

**Education (Student Loans) (Repayment) Regulations 2000**

**PART IV**

**DEDUCTION OF REPAYMENTS BY EMPLOYERS**

**Intermediate employers**

**33.**—(1) Where an employee works for a person who is not his immediate employer, that person (“the principal employer”) shall be deemed to be the employer for the purposes of these Regulations, and the immediate employer shall furnish the principal employer with such particulars of the employee’s emoluments as may be necessary to enable the principal employer to comply with these Regulations.

(2) If the employee’s emoluments are actually paid to him by the immediate employer—

- (a) the immediate employer shall be notified by the principal employer of the amount of repayments which shall be deducted when the emoluments are paid to the employee, and shall deduct the amount so notified to him accordingly; and
- (b) the principal employer may make a corresponding deduction on making to the immediate employer the payment out of which the said emoluments will be paid.

(3) Paragraphs (1) and (2) apply only in the circumstances that a direction has been given by the Board under section 203E of the 1988 Act (PAYE: mobile UK workforce).

(4) In paragraphs (1) and (2)—

- (a) “the principal employer” means the person specified as the relevant person in the direction referred to in paragraph (3), and
- (b) “the immediate employer” means the person specified as the contractor in that direction.