STATUTORY RULES OF NORTHERN IRELAND

2013 No. 68

EDUCATION

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

Made - - - -	*13th March 2013*
Coming into operation	*6th April 2013*

The Department for Employment and Learning(**1**) makes the following Regulations in exercise of the powers conferred by Articles 3(2) to (5) and 8(4) of the Education (Student Support) (Northern Ireland) Order 1998(**2**) and now vested in it(**3**).

Citation and Commencement

1. These Regulations may be cited as the Education (Student Loans) (Repayment) (Amendment) Regulations (Northern Ireland) 2013 and come into operation on 6th April 2013.

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

2. The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009(**4**) are amended as provided by regulations 3 to 12.

3. In regulation 9 (Penalties in relation to Parts 3 and 4), for paragraph (2) substitute—

"(2) Schedule 38 to the Finance Act 2012 (Tax Agents: Dishonest Conduct) applies for the purpose of repayments under Part 3 or 4 as it applies for the purposes of income tax.".

4. In regulation 28 (Other returns and information), for paragraph (1) substitute—

"(1) Sections 20BA (orders for the delivery of documents) and 20BB (falsification etc of documents) of the 1970 Act, Schedule 23 to the Finance Act 2011(**5**) and Schedule 38 to the Finance Act 2012(**6**) apply for the purposes of establishing the amount of the repayment a borrower may be required to make under this Part as they apply for the purposes of establishing the amount in respect of which a person is chargeable to income tax.".

(**1**) Formerly known as the Department of Higher and Further Education, Training and Employment; *see* S.I. 1999/283 (N.I. 1) and 2001 c.15 (N.I.)
(**2**) S.I. 1998/1760 (N.I. 14) Article 3(3) was amended by the Student Loans (Amendment) Act (Northern Ireland) 2011 c. 2 (N.I.)
(**3**) S.R. 1999 No. 481*see* Article 5(b) and Schedule 3 Part II
(**4**) S.R. 2009 No. 128, amended by S.R. 2010 No. 91, S.R. 2011 No. 137 and S.R. 2012 No.136
(**5**) 2011 c.11
(**6**) 2012 c.14

5. In regulation 36A(**7**) (Real Time Information employers), omit sub-paragraph (1)(c) (but not the "and" after it).

6. In regulation 54B(**8**) (Real time returns of information about payments of earnings), omit paragraphs (6) and (7).

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)(**9**), or

(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

(**7**) Regulation 36A was inserted by S.R. 2012 No. 136, regulation 7
(**8**) Regulations 54A to 54F were inserted by S.R. 2012 No. 136, regulation 16
(**9**) 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