STATUTORY RULES OF NORTHERN IRELAND

2009 No. 29

EDUCATION

The Education (Student Loans) (Repayment) (Amendment) Regulations (Northern Ireland) 2009

Made - - - -	*28th January 2009*
Coming into operation	*25th February 2009*

The Department for Employment and Learning(**1**) makes the following Regulations in exercise of the powers conferred by Articles 3(2) 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) 2009 and come into operation on 25th February 2009.

Amendment of the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000

2. The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000(**4**) are amended as provided by regulations 3 to 9.

3. In regulation 2 (Interpretation) before the definition of "inspector", insert ""HMRC" means Her Majesty's Revenue and Customs;".

4. In regulation 10(2)(a)(**5**) (Interest and penalties) for "regulation 13C or 13D", substitute "regulations 13C, 13D or 61".

5.—(1) Regulation 27(**6**) (Interpretation) is amended as provided by paragraphs (2) and (3)

(2) After the definition of "the 2003 Act", insert—

(**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)
(**3**) S.R. 1999 No. 481*see* Article 5(b) and Schedule 3 Part II
(**4**) S.R. 2000 No. 121, as amended by S.R. 2001 No. 162, S.R. 2003 No. 166, S.R. 2004 Nos. 444 and 478, S.R. 2006 Nos. 28 and 331, S.R. 2007 No. 360 and S.R. 2008 No. 129
(**5**) Regulation 10(2) was amended by regulation 3 of S.R. 2004 No. 478
(**6**) Regulation 27 was amended by regulation 3 of S.R. 2004 No. 444 and regulation 4 of S.R. 2006 No. 28

""combined amount" means an amount which includes deductions of student loan repayments under this Part and one or more of the following:

(a) tax due under the PAYE Regulations;

(b) earnings-related contributions due under the Contributions Regulations; or

(c) amounts due under the Income Tax (Construction Industry Scheme) Regulations 2005(**7**);".

(3) In the definition of "Contributions Regulations", for "1979" substitute "2001(**8**)".

6.—(1) Regulation 39B(**9**) (Notice of specified amount and certificate when repayments deducted not paid) is amended as provided by paragraphs (2) to (5).

(2) For paragraph (2) substitute—

"(2) Where this regulation applies, an officer of HMRC, upon consideration of the employer's record of past payments, whether of student loan repayments or of combined amounts, may to the best of his judgment specify the amount in respect of student loan repayments or of a combined amount which he considers the employer is liable to pay, and serve notice on the employer of that amount.".

(3) In paragraph (5)—

(a) after "tax period specified in the notice is", insert ", or includes,";

(b) after "the full amount", insert "of student loan repayments".

(4) In paragraph (6)—

(a) omit the first occurrence of "in respect of student loan repayments";

(b) in sub-paragraph (a) after "in respect of student loan repayments", insert ", or to include an amount in respect of student loan repayments,";

(5) In paragraph (7)(a), omit "in respect of student loan repayments".

7.—(1) Regulation 40(**10**) (Recovery of repayments deducted) is amended as provided by paragraphs (2) to (5).

(2) In paragraph (1), for "under Schedule E", substitute "as employment income under the 2003 Act.".

(3) In paragraph (1A)—

(a) after "student loan repayments,", insert "or a combined amount,";

(b) after the words "or such part of it as remains unpaid,", insert "together with any interest payable on such amount,".

(4) In paragraph (2) for "amount of tax", substitute "other element of a combined amount".

(5) In paragraph (3)—

(a) for sub-paragraph (b), substitute—

"(b) the total amount which the employer is liable to pay to an officer of HMRC as a combined amount including any amount under regulation 39,";

(b) omit sub-paragraphs (c) and (d);

(c) in the text immediately following those sub-paragraphs after "without specifying the respective amounts", insert "of any component of a combined amount".

(**7**) S.I. 2005/2045
(**8**) S.I. 2001/1004. These Regulations have been amended but none are relevant.
(**9**) Regulation 39B was inserted by regulation 5 of S.R. 2001 No. 162 and further amended by regulation 11 of S.R. 2004 No. 444
(**10**) Regulation 40 was amended by regulation 6 of S.R. 2001 No. 162 and regulation 12 of S.R. 2004 No. 444