STATUTORY RULES OF NORTHERN IRELAND

2001 No. 162

EDUCATION

The Education (Student Loans) (Repayment) (Amendment) Regulations (Northern Ireland) 2001

Made - - - -	*2nd April 2001*
Coming into operation	*6th April 2001*

The Department of Higher and Further Education, Training and Employment, in exercise of the powers conferred on it by Articles 3 and 8(4) of the Education (Student Support) (Northern Ireland) Order 1998(**1**) and now vested in it, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Education (Student Loans) (Repayment) (Amendment) Regulations (Northern Ireland) 2001 and shall come into operation on 6th April 2001.

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

2. The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2000(**2**) shall be amended in accordance with regulations 3 to 9.

3.—(1) In sub-paragraph (*d*) of paragraph (5) of regulation 11 for the words "the final year of assessment in respect of which the borrower shall be required to make repayments under Part III because" there shall be substituted the words "the year of assessment in respect of which the borrower shall cease to be required to make repayments under Part III because".

(2) In head (ii) of that sub-paragraph for the words "following the date of issue of the notice" there shall be substituted the words "in the year of assessment immediately following the year of assessment in which the notice is issued".

(3) In paragraph (6) of regulation 11 the word "final" shall be deleted.

(4) After paragraph (9) of that regulation there shall be inserted the following paragraphs—

"(10) Without prejudice to regulation 6 a notice may be given to the Board by the Department under this regulation by transmitting it electronically to the Board.

(**1**) 1998/1760 (N.I. 14); the powers were transferred to the Department of Higher and Further Education, Training and Employment by S.R. 1999 No. 481, Articles 5(*b*) and Schedule 3 Part II

(**2**) S.R. 2000 No. 121

(11) A notice is transmitted electronically for the purposes of paragraph (10) where the particulars contained in the notice are transmitted by electronic means from a computer system operated by or on behalf of the Department to the Board's computer system and accepted by the Board's computer system.

(12) If notices under paragraph (5) or (7) fall to be given to the Board in respect of two or more borrowers, one notice may be given by the Department in respect of all of those borrowers containing, in respect of each of them, the particulars specified in paragraph (5).".

4. At the end of regulation 34 there shall be inserted the following paragraph—

"(5) If notices under paragraph (1) or (3) fall to be given by the Board to the employer of two or more borrowers, one notice may be given by the Board in respect of all of those borrowers containing, in respect of each of them, the particulars specified in paragraph (2) or (4) as the case requires.".

5. After regulation 39 there shall be inserted the following regulations—

"**Notice and certificate when repayments deducted not paid**

39A.—(1) This regulation applies where, within 14 days of the end of any income tax period, the employer has paid no amount in respect of student loan repayments to the collector under regulation 39 for that income tax period, and the collector is unaware of the amount, if any, which the employer is liable so to pay.

(2) Where this regulation applies, the collector may give notice to the employer, requiring him to render, within 14 days, a return in such form as the Board may prescribe showing the amount in respect of student loan repayments which the employer is liable to pay to the collector under regulation 39 in respect of the income tax period in question.

(3) Where a notice given by the collector under paragraph (2) extends to two or more consecutive income tax periods, these Regulations shall have effect as if the consecutive income tax periods were one income tax period.

(4) The collector may give a notice under paragraph (2) notwithstanding that an amount in respect of student loan repayments has been paid to him by the employer under regulation 39 for an income tax period, if he is not satisfied that the amount so paid is the full amount which the employer is liable to pay to him for the income tax period in question.

(5) Upon receipt of a return made by the employer under paragraph (2), the collector may prepare a certificate showing the amount in respect of student loan repayments which the employer is liable to pay to the collector in respect of the income tax period in question.

(6) The production of the return made by the employer under paragraph (2) and of the certificate of the collector under paragraph (5) shall be sufficient evidence that the amount shown in the certificate is the amount of student loan repayment which the employer is liable to pay to the collector in respect of the income tax period in question.

(7) Any document purporting to be a certificate under paragraph (5) shall be deemed to be such a certificate until the contrary is proved.

Notice of specified amount and certificate when repayments deducted not paid

39B.—(1) This regulation applies where, after 14 days following the end of any income tax period, the employer has paid no amount in respect of student loan repayments to the collector under regulation 39 for that income tax period and there is reason to believe that the employer is liable so to pay.

(2) Where this regulation applies, the collector, upon consideration of the employer's record of past payments, may to the best of his judgment specify the amount in respect of

student loan repayments which he considers the employer is liable to pay, and serve notice on the employer of that amount.

(3) Where the employer has paid no amount under regulation 39 for the relevant income tax periods, the collector may give a notice under paragraph (2) which extends to two or more consecutive income tax periods, and these Regulations shall have effect as if those income tax periods were the latest income tax period specified in the notice.

(4) The collector may give a notice under paragraph (2) notwithstanding that an amount in respect of student loan repayments has been paid to him by the employer under regulation 39 for any income tax period, if he is not satisfied, after seeking the employer's explanation, that the amount so paid is the full amount which the employer is liable to pay to him for that income tax period, and this regulation shall have effect accordingly.

(5) If, during the period allowed in a notice given by the collector under paragraph (2), the employer claims, but does not satisfy the collector, that the payment made in respect of the income tax period specified in the notice is the full amount he is liable to pay to the collector for that income tax period, then-

(a) the employer may require the collector to inspect the employer's documents and records as if the collector had called upon the employer to produce those documents and records in accordance with regulation 43, and

(b) regulation 43 shall apply to that inspection, and the notice given by the collector under paragraph (2) shall be disregarded.

(6) Subject to paragraph (7), if the specified amount in respect of student loan repayments, or any part of it, is unpaid on the expiration of the period of seven days allowed in the notice, the amount so unpaid—

(a) shall be deemed to be an amount in respect of student loan repayments which the employer was liable to pay for that income tax period in accordance with regulation 39, and

(b) may be certified by the collector.

(7) Paragraph (6) shall not apply if, during the period allowed in the notice—

(a) the employer pays the full amount in respect of student loan repayments which he is liable to pay to the collector under regulation 39 for that income tax period, or

(b) the employer satisfies the collector that no amount, or no further amount, is due for that income tax period.

(8) The production of a certificate under paragraph (6) shall be sufficient evidence that the employer is liable to pay the amount shown in the certificate to the collector.

(9) Any document purporting to be a certificate under paragraph (6) shall be deemed to be such a certificate until the contrary is proved.

(10) Notwithstanding anything in this regulation, if the employer pays any amount certified by the collector under this regulation and that amount exceeds the amount which he would have been liable to pay in respect of that income tax period apart from this regulation, he shall be entitled to set off such excess against any amount which he is liable to pay to the collector under regulation 39 for any subsequent income tax period.

(11) If the employer renders the return required by regulation 42(1) after the end of the year, and pays the total net amount in respect of student loan repayments which he is liable to pay, any excess amount paid, and not otherwise recovered by set-off in accordance with this regulation shall be repaid.".