STATUTORY RULES OF NORTHERN IRELAND

2014 No. 87

EDUCATION

The Education (Student Loans) (Repayment) (Amendment) Regulations (Northern Ireland) 2014

Made - - - -	*18th March 2014*
Coming into operation	*6th April 2014*

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) 2014 and come into operation on 6th April 2014.

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 18 (Information notices), after paragraph (2)(f) insert—

"(g) such other information about the borrower's financial position as may be required to determine whether the borrower is in receipt of any income."

4. In regulation 24(6) (Time for and amount of repayments)—

(a) in sub-paragraph (b) delete "but before or on 5th April 2016"; and

(b) delete sub-paragraph (c).

5. In regulation 53 (Interest on unpaid repayments)—

(a) for paragraph (1), substitute—

(**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

"(1) Subject to paragraphs (1A) and (2), where an employer has not on or before the 14th day after the end of an income tax period, beginning on or after 6th April 2014, paid an amount which the employer is liable to pay to HMRC under regulation 49 for that period, that amount will carry interest at the rate applicable under section 103 of the Finance Act 2009 for the purposes of section 101 of the Finance Act 2009 from that date until payment.

(1A) Subject to paragraph (2), any amount which an employer is liable to pay to HMRC under regulation 49 and which is outstanding immediately prior to 6th April 2014 will carry interest from the 14th day after the end of the tax year in which it should have been paid to the date of payment at the rate applicable under—

(a) section 178 of the Finance Act 1989 for the purposes of section 86 of the 1970 Act in respect of the period up to and including 5th April 2014; and

(b) sections 101 and 103 of the Finance Act 2009 in respect of the period from 6th April 2014."; and

(b) In paragraph (2) for "year" substitute "period".

6. In regulation 54B (Real time returns of information about payments of earnings)(**5**)—

(a) at the end of paragraph (1) insert "but this is subject to paragraph (1A)"; and

(b) after paragraph (1) insert—

"(1A) But a Real Time Information employer—

(a) which for the tax year 2014-15 meets Conditions A and B, or

(b) which for the tax year 2015-16 meets Conditions A and C,

may instead for that tax year deliver to HMRC the information specified in Schedule 2 in respect of all relevant payments made to an employee in a tax month on or before making the last relevant payment in that month.

(1B) Condition A is that at 5th April 2014 the employer is one to whom HMRC has issued an employer's PAYE reference.

(1C) Condition B is that on 6th April 2014 that Real Time Information employer employs no more than 9 employees.

(1D) Condition C is that at 6th April 2015 that Real Time Information employer employs no more than 9 employees.

(1E) In this regulation "employer's PAYE reference" means the combination of letters, numbers or both used by HMRC to identify an employer for the purposes of the PAYE Regulations and the number which identifies the employer's HMRC office."

7. In regulation 54E (Exceptions to regulation 54B)—

(a) at the end of paragraph (1) insert—

",

but this is subject to paragraph (2B).";

(b) after paragraph (2A) insert—

"(2B) This regulation does not apply if a Real Time Information employer within paragraph (1) makes a return using an approved method of electronic communications.";

(c) in paragraphs (3) and (6) for "month" substitute "quarter"; and

(**5**) Regulations 54B, 54E and 54F were inserted by regulation 16 of S.R. 2012 No. 136