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STATUTORY RULES OF NORTHERN IRELAND

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**2024 No. 55**

**The Education (Student Loans) (Repayment)  
(Amendment) Regulations (Northern Ireland) 2024**

**PART 2**

**Amendments to the Repayment Regulations**

**Amendment of Part 4 (Deduction of Repayments by Employers)**

**Amendments to regulation 36 (interpretation)**

**10.** In regulation 36 (interpretation)(1)—

- (a) in the heading to regulation 36, after “Interpretation” insert “of Part 4”;
- (b) omit the definition of “Form P46”;
- (c) in the definition of “non-Real Time Information employer”, for “one within regulation 36A” substitute “a Real Time Information employer”;
- (d) in the definition of “Real Time Information employer”, for “regulation 36A” substitute “regulation 2A of the PAYE Regulations”.

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**Commencement Information**

**I1** Reg. 10 in operation at 6.4.2024, see [reg. 1\(2\)](#)

**Omission of regulation 36A (Real Time Information employer)**

**11.** Omit regulation 36A (Real Time Information employer).

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**Commencement Information**

**I2** Reg. 11 in operation at 6.4.2024, see [reg. 1\(2\)](#)

**Substitution of regulation 38 (commencement of employment with a non-Real Time Information employer) with (new employee to declare repayments liability)**

**12.** For regulation 38(2) (commencement of employment with a non-Real Time Information employer) substitute—

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(1) Regulation 36 was amended by [S.R. 2012 No. 136](#) and [S.R. 2021 No. 260](#).

(2) Regulation 38 was substituted by [S.R. 2012 No. 136](#).

**Changes to legislation:** There are currently no known outstanding effects for the The Education (Student Loans) (Repayment) (Amendment) Regulations (Northern Ireland) 2024, Amendment of Part 4 (Deduction of Repayments by Employers). (See end of Document for details)

### “New employee to inform employer of repayments liability

**38.** A person who commences employment with an employer must inform the employer whether the person has any liability to repay a student loan.”

#### Commencement Information

**I3** Reg. 12 in operation at 6.4.2024, see [reg. 1\(2\)](#)

### Omission of regulation 38A (Commencement of employment with a Real Time Information employer)

**13.** Omit regulation 38A (Commencement of employment with a Real Time Information employer).

#### Commencement Information

**I4** Reg. 13 in operation at 6.4.2024, see [reg. 1\(2\)](#)

### Amendments to regulation 45 (deductions of repayments)

**14.** In regulation 45(3) (deductions of repayments) —

(a) in paragraph (1)—

- (i) in the words before sub-paragraph (a), after “received” insert “any of the following”;
- (ii) omit sub-paragraph (c) (including the “or” that follows it);
- (iii) in sub-paragraph (d) for “regulation 38A” substitute “regulation 38”;

(b) in paragraph (2)—

- (i) omit sub-paragraph (c) (including the “or” that follows it);
- (ii) in sub-paragraph (d) for “regulation 38A” substitute “regulation 38”.

#### Commencement Information

**I5** Reg. 14 in operation at 6.4.2024, see [reg. 1\(2\)](#)

### Amendment to regulation 54 (returns by employers)

**15.** In regulation 54(7) (returns by employers), for “section 566(1) of the 1988 Act” substitute “section 70(1)(a) or 71 of the Finance Act 2004(4)”.

#### Commencement Information

**I6** Reg. 15 in operation at 6.4.2024, see [reg. 1\(2\)](#)

(3) Regulation 45 was amended by [S.R. 2012 No. 136](#).

(4) [2004 c. 12](#). Section 71 was amended by Part 1 of Schedule 3 to the Corporation Tax Act 2009 (c. 4).

### **Amendments to regulation 54B (real time returns of information about payments of earnings)**

16. In regulation 54B(5) (real time returns of information about payments of earnings)—

(a) in paragraph (1) omit “but this is subject to paragraph (1A)”;

(b) omit paragraphs (1A) to (1E).

#### **Commencement Information**

**I7** Reg. 16 in operation at 6.4.2024, see [reg. 1\(2\)](#)

### **Amendments to regulation 54E (exceptions to regulation 54B)**

17. In regulation 54E(6) (exceptions to regulation 54B)—

(a) omit paragraph (2A);

(b) in paragraph (3), for “On and after 6 April 2014, the” substitute “The”.

#### **Commencement Information**

**I8** Reg. 17 in operation at 6.4.2024, see [reg. 1\(2\)](#)

### **Amendment to regulation 54G (failure to make a return under regulation 54B or 54E)**

18. In regulation 54G(7) (failure to make a return under regulation 54B or 54E) omit paragraph (5).

#### **Commencement Information**

**I9** Reg. 18 in operation at 6.4.2024, see [reg. 1\(2\)](#)

### **Amendments to regulation 62 (cessation of employment)**

19. In regulation 62(8) (cessation of employment)—

(a) omit paragraph (b);

(b) in paragraph (ba) for “regulation 38A” substitute “regulation 38”;

(c) in paragraph (c), for “(where any of paragraph (a), (b), or (ba) apply)” substitute “if paragraph (a) or (ba) apply,”.

#### **Commencement Information**

**I10** Reg. 19 in operation at 6.4.2024, see [reg. 1\(2\)](#)

(5) Regulation 54B was inserted by [S.R. 2012 No. 136](#) and amended by [S.R. 2014 No. 87](#).

(6) Regulation 54E was added by [S.R. 2012 No. 136](#) and amended by [S.R. 2013 No. 68](#) and [S.R. 2014 No. 87](#).

(7) Regulation 54G was added by [S.R. 2013 No. 68](#) and amended by [S.R. 2014 No. 87](#).

(8) Regulation 62 was amended by [S.R. 2012 No. 136](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Education (Student Loans) (Repayment) (Amendment) Regulations (Northern Ireland) 2024, Amendment of Part 4 (Deduction of Repayments by Employers).