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STATUTORY RULES OF NORTHERN IRELAND

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**2000 No. 121**

**The Education (Student Loans) (Repayment)  
Regulations (Northern Ireland) 2000**

**Part IV**

**Deduction of repayments by employers**

**Interpretation**

**27. In this Part—**

“the Contributions Regulations” means the Social Security (Contributions) Regulations (Northern Ireland) 1979<sup>(1)</sup>;

“deductions working sheet” means any form of record on or in which are to be kept the matters required by the Contributions Regulations in connection with an employee’s emoluments and deductions;

“emoluments” means, subject to regulation 30 of these Regulations, such sums as—

- (a) constitute earnings for the purposes of section 3 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(2)</sup> as calculated for the purposes of the Contributions Regulations as amended from time to time, and
- (b) are to be taken into account for the purposes of the computation of secondary Class 1 contributions under section 9 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992<sup>(3)</sup>;

“employee” means any person in receipt of emoluments;

“employer” means any person paying emoluments to an employee, including the Crown;

“income tax month” means the period beginning on the 6th day of any calendar month and ending on the 5th day of the following calendar month;

“income tax period” means income tax quarter where regulation 39(2) has effect, but otherwise means income tax month;

“income tax quarter” means the period beginning on 6th April and ending on 5th July, or beginning on 6th July and ending on 5th October, or beginning on 6th October and ending on 5th January, or beginning on 6th January and ending on 5th April;

“the Income Tax Regulations” means the Income Tax (Employment's) Regulations 1993<sup>(4)</sup>;

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(1) S.R. 1979 No. 186

(2) 1992 c. 7. Section 3 was amended by the [Social Security \(Northern Ireland\) Order 1998 \(S.I. 1998 No 1506 \(N.I. 10\)\)](#), Articles 45 and 46 and by the Social Security Contributions (Transfer of Functions, etc) (Northern Ireland) Order 1999 (S.I.1999/671), Article 4, Schedule 3, paragraph 4

(3) Section 9 was substituted by Article 48 of the [Social Security \(Northern Ireland\) Order 1998 \(S.I. 1998 No. 1506 \(N.I.10\)\)](#), and subsection (4) was added by the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999, Article 4, Schedule 3, paragraph 10

(4) S.I. 1993/744

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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“national insurance number” means the national insurance number allocated within the meaning of the Contributions Regulations.