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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**

**Calculation of emoluments**

**30.**—(1) In calculating emoluments for the purposes of these Regulations emoluments paid to or for the benefit of an employee shall be aggregated or not aggregated as they are for the purposes of the Contributions Regulations.

(2) The Board may, where they are satisfied as to the existence of any practice in respect of the payment of emoluments whereby the incidence of repayments is avoided or reduced by means of the payment of emoluments to or for the benefit of an employee by different persons in respect of different employments, give directions for securing that such repayments are made as if that practice were not followed.

(3) The Board may, where they are satisfied as to the existence of any practice in respect of the payment of emoluments whereby the incidence of repayments is avoided or reduced by means of irregular or unequal payments, give directions for securing that such repayments are made as if that practice were not followed.