STATUTORY RULES OF NORTHERN IRELAND

2000 No. 121

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

Part IV

Deduction of repayments by employers

Payment of repayments deducted to the Inland Revenue

39.—(1) Subject to paragraphs (2) and (3) the employer shall pay an amount equal to the repayments—

(a) which he has deducted under these Regulations during an income tax month, or

(b) which he is required to deduct under these Regulations during that income tax month,

whichever is the smaller amount, to the collector within 14 days of the end of that month.

(2) Subject to paragraph (3) the employer shall pay an amount equal to the repayments—

(a) which he has deducted during an income tax quarter, or

(b) which he is required to deduct during that quarter,

whichever is the smaller amount, to the collector within 14 days of the end of that quarter where under paragraph 26A of Schedule 1 to the Contributions Regulations he is required to pay national insurance contributions due in respect of emoluments paid in that quarter within 14 days of its end.

(3) Where the employer has, under regulation 7(2) of the Tax Credit (Payment by Employers) Regulations 1999(**1**), funded the payment of tax credit out of repayments deducted under these Regulations, the amount required to be paid to the collector under paragraph (1) or (2) shall be reduced by the amount of tax credit which the employer has so funded in the income tax period.

(4) If the employer has paid to the collector on account of repayments under this regulation an amount which he was not liable to pay, the amounts which he is liable to pay subsequently in respect of other payments of emoluments made by him during the same year shall be reduced by the amount overpaid, so however that if there was a corresponding over-deduction from any payment of emoluments to an employee the provisions of this paragraph shall apply only in so far as the employer has reimbursed the employee for that over-deduction.