#### STATUTORY RULES OF NORTHERN IRELAND

## 2009 No. 128

# The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009

### PART 4

#### Deduction of Repayments by Employers

#### Notice to employers

- **44.**—(1) Where HMRC has been given notice by the Department under regulation 11(3)(b) that a borrower may be required to make repayments under this Part on and after a specified date, HMRC must give notice to any person who to its knowledge is an employer of the borrower requiring the employer to make deductions of repayments from earnings paid to the borrower in accordance with these Regulations.
  - (2) A notice under paragraph (1) must contain—
    - (a) the employee's name;
    - (b) the employee's National Insurance number; and
    - (c) the date on and after which the employer is required to make deductions.
- (3) Where HMRC has been given notice by the Department under regulation 11(3)(d) that it is no longer necessary for a borrower to make repayments after a particular date, HMRC must notify anyone who to its knowledge is an employer of that borrower requiring the employer not to make deductions from the borrower's earnings on or after a particular date under this Part accordingly.
  - (4) A notice under paragraph (3) must contain—
    - (a) the employee's name;
    - (b) the employee's National Insurance number; and
    - (c) the date on and after which no deduction is required to be made.
- (5) If HMRC is to give notices to an employer of two or more borrowers in accordance with paragraph (1) or (3) or both, HMRC may give one notice in respect of all such borrowers containing, in respect of each of them, the particulars specified in paragraph (2) or (4) as the case requires.

### **Commencement Information**

II Reg. 44 in operation at 6.4.2009, see reg. 1(1)

Changes to legislation:
There are currently no known outstanding effects for the The Education (Student Loans)
(Repayment) Regulations (Northern Ireland) 2009, Section 44.