
STATUTORY RULES OF NORTHERN IRELAND

2009 No. 128

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

PART 4

Deduction of Repayments by Employers

Certificate of repayments

48.—(1) Where the employer is required to give an employee a certificate in accordance with regulation 67 of the PAYE Regulations, or paragraph 9 of Schedule 4 to the Contributions Regulations (Form P60), the employer must record in the certificate the amount of repayments deducted by that employer in the tax year to which the certificate relates.

(2) Where the employer is not otherwise required to give an employee who is an employee on the last day of the tax year such a certificate but has deducted repayments in respect of a tax year the employer must give the employee a certificate showing the amount of repayments deducted for that tax year.

Commencement Information

II Reg. 48 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 48.