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STATUTORY RULES OF NORTHERN IRELAND

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**2009 No. 128**

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

**PART 4**

**Deduction of Repayments by Employers**

**Powers to obtain information**

**56.**—(1) For the purposes of obtaining information in relation to checking an employer's compliance with this Part, Schedule 36 to the Finance Act 2008 (information and inspection powers) applies as it applies in relation to checking a person's tax position (as defined in that Schedule) subject to the modifications in paragraph (2).

(2) The modifications are —

- (a) any reference to any provision of the Taxes Acts is to be treated as a reference to this Part;
- (b) any reference to prejudice to the assessment or collection of tax is to be treated as a reference to prejudice to the assessment or collection of student loan repayments;
- (c) the reference to information relating to the conduct of a pending appeal relating to tax is to be treated as a reference to information relating to the conduct of a pending appeal relating to compliance with this Part;
- (d) paragraphs 21, 35(4)(b), 36 and 37(2) are omitted; and
- (e) a reference to "statutory records" includes all documents and records relating to the repayments requiring deduction under this Part.

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**Commencement Information**

**II** Reg. 56 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 56.