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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**

**Penalties**

**63.**—(1) <sup>F1</sup>... Where in the case of any employee an employer fraudulently or negligently—

- (a) makes incorrect deductions; or
- (b) makes or receives incorrect payments in a tax year

in pursuance of this Part, the employer is liable to a penalty not exceeding £3000 for each employee for whom incorrect deductions or payments are made.

(2) A penalty under paragraph (1) must not be imposed before the end of the relevant tax year; and no more than one penalty per employee under that paragraph may be imposed in relation to any tax year.

[<sup>F2</sup>(3) Schedule 56 to the Finance Act 2009 (penalty for failure to pay tax) shall apply in relation to the late payment from an employer to HMRC of student loan repayments deducted from an employees' earnings as if—

- (a) in relation to all regulations in this part other than regulation 57 payments from an employer to HMRC were a payment of tax falling within item 2 of the table in paragraph 1 of that schedule;
- (b) in relation to regulation 57 payments from an employer to HMRC were a payment of tax falling within items 17, 23 or 24 of the table in paragraph 1 of that schedule;
- (c) references to the PAYE Regulations in item 2 of the table in paragraph 1 of that schedule were references to this Part.]

[<sup>F3</sup>(4) For tax years commencing on or after 6th April 2014, where the date on which the return is due to be filed is on or after 6th April 2014, where a Real Time Information employer—

- (a) carelessly or deliberately makes an incorrect return under regulations 54B or 54E; and
- (b) the return contains an inaccuracy which amounts to, or leads to—
  - (i) an understatement of liability under this Part to make payments to HMRC; or
  - (ii) false or inflated claim for the recovery of payments made to HMRC under this Part,penalties as set out in Schedule 24 to the Finance Act 2007 (penalties for error) will apply as they apply in connection with a return for the purposes of PAYE Regulations.]

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**Changes to legislation:** There are currently no known outstanding effects for the The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009, Section 63. (See end of Document for details)

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**Textual Amendments**

- F1** Words in [reg. 63\(1\)](#) omitted (6.4.2014) by virtue of [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations \(Northern Ireland\) 2014 \(S.R. 2014/87\)](#), regs. 1, **11(a)**
- F2** [Reg. 63\(3\)](#) substituted (6.4.2010) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations \(Northern Ireland\) 2010 \(S.R. 2010/91\)](#), regs. 1, **7(1)**
- F3** [Reg. 63\(4\)](#) inserted (6.4.2014) by [The Education \(Student Loans\) \(Repayment\) \(Amendment\) Regulations \(Northern Ireland\) 2014 \(S.R. 2014/87\)](#), regs. 1, **11(b)**
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**Commencement Information**

- I1** [Reg. 63](#) 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 63.