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STATUTORY RULES OF NORTHERN IRELAND

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**2010 No. 91**

**The Education (Student Loans) (Repayment)  
(Amendment) Regulations (Northern Ireland) 2010**

**Amendment of the principal Regulations**

7.—(1) In regulation 63 (Penalties) for paragraph (3) there shall be substituted—

“(3) Schedule 56 to the Finance Act 2009<sup>(1)</sup> (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.”