
STATUTORY RULES OF NORTHERN IRELAND

2012 No. 136

**The Education (Student Loans) (Repayment)
(Amendment) Regulations (Northern Ireland) 2012**

Amendment of the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009

22. After Schedule 1 insert—

“SCHEDULE 2

Regulations 54B and 54E

Real time returns

Information about the employer and employee

1. The information specified in paragraphs 2 to 4 and 8 to 14 of Schedule A1(1) (Real time returns) to the PAYE Regulations.

Information about payments to the employee, etc

2. The total amount of repayments deducted in the earnings period in which the return is made.
3. The total amount of repayments deducted for the tax year from the earnings paid to the employee.
4. In a case where the earnings the return relates to will fall to be aggregated with other earnings in the same earnings period, the information required by paragraphs 2 and 3 need only be provided when the final payment of earnings in the earnings period is made.

Information on the commencement of employment

5. If the return is the first return in respect of the employee in this employment, an indication that student loan deductions are required.”