
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

7. After regulation 36 insert—

“Real Time Information employers

36A.—(1) The following are Real Time Information employers—

- (a) an employer who has entered into an agreement with HMRC to comply with the provisions of these Regulations which are expressed as relating to Real Time Information employers;
- (b) an employer within paragraph (2);
- (c) on and after 6th April 2013, employers to whom regulation 54E (exceptions to regulation 54B) applies; and
- (d) on and after 6th October 2013, all employers.

(2) An employer is within this paragraph if the employer is a Real Time Information employer for the purposes of paragraph 1(4) of Schedule 4 to the Contributions Regulations.”.