
STATUTORY RULES OF NORTHERN IRELAND

2014 No. 87

**The Education (Student Loans) (Repayment)
(Amendment) Regulations (Northern Ireland) 2014**

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

8. In regulation 54F (Returns under regulations 54B and 54E: amendments)—
- (a) in paragraph (1) for “an employer discovers an error in a return” substitute “there is an inaccuracy in a return, whether careless or deliberate.”;
 - (b) in paragraphs (2), (3) and (7)(a) for “error” substitute “inaccuracy”;
 - (c) for paragraph (4) substitute—

“(4) When the employer becomes aware of an inaccuracy in a return submitted under regulation 54B or 54E, the employer must provide the correct information in the next return for the tax year in question.”; and
 - (d) in paragraph (6)(b) for “discovery of the error” substitute “employer becomes aware of the inaccuracy”.