
STATUTORY RULES OF NORTHERN IRELAND

2019 No. 35

The Education (Student Support (No.2), etc.)
(Amendment) Regulations (Northern Ireland) 2019

PART 3

AMENDMENT OF OTHER INSTRUMENTS

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

33. In regulation 12 (date of repayment) of the Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009(1)—

- (a) in paragraph (c), after “Part 4”, insert “in respect of the tax year ending on 5th April 2019 or any previous tax year”;
- (b) after paragraph (c), insert—
 - “(ca) where an amount is deducted by an employer under Part 4 in respect of the tax year beginning on 6th April 2019 or any subsequent tax year, a repayment of that amount is considered to have been received by the Department on—
 - (i) the day on which it was deducted by the employer; or
 - (ii) where an adjustment is made in relation to the deduction, such other day as HMRC specifies in order to take account of that adjustment.”.

(1) S.R. 2009 No. 128, amended by S.R. 2010 No. 91, S.R. 2011 No. 137, S.R. 2012 No. 136, S.R. 2013 No. 68 and S.R. 2014 No. 87.