
STATUTORY INSTRUMENTS

2019 No. 189

**The Education (Student Loans) (Repayment)
(Amendment) Regulations 2019**

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

3. In regulation 17—

(a) in paragraph (c)—

(i) after “Part 4”, insert “in respect of the tax year ending on 5 April 2019 or any previous tax year”;

(ii) at the end of sub-paragraph (iii), omit “and”;

(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 6 April 2019 or any subsequent tax year, a repayment of that amount is considered to have been received by the Authority 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; and”.