
DRAFT STATUTORY INSTRUMENTS

2000 No.

Education (Student Loans) (Repayment) Regulations 2000

PART IV

DEDUCTION OF REPAYMENTS BY EMPLOYERS

Penalties

- 51.**—(1) Where in the case of any employee an employer fraudulently or negligently—
- (a) makes incorrect deductions, or
 - (b) makes or receives incorrect payments in a year of assessment

in pursuance of this Part he shall be liable to a penalty not exceeding £3,000 for each employee in respect of whom incorrect deductions or payments are made.

(2) A penalty under paragraph (1) shall not be imposed before the end of the year of assessment in question; and no more than one such penalty may be imposed by reference to any one employee in relation to any year of assessment.