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STATUTORY INSTRUMENTS

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**2010 No. 661**

**The Education (Student Loans) (Repayment)  
(Amendment) Regulations 2010**

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

6. In regulation 68 for paragraph (3) substitute—

“(3) Schedule 56 to the Finance Act 2009(1) (penalty for failure to pay tax) shall apply in relation to the late payment from an employer to HMRC of student loan repayments deducted from an employees’ earnings as if—

- (a) in relation to all regulations in this Part other than regulation 62 payment from an employer to HMRC were a payment of tax falling within item 2 of the table in paragraph 1 of that Schedule;
- (b) in relation to regulation 62 payments from an employer to HMRC were a payment of tax falling within items 17, 23 or 24 of the table in paragraph 1 of that Schedule;
- (c) references to the PAYE Regulations in item 2 of the table in paragraph 1 of that Schedule were references to this Part.”.