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STATUTORY INSTRUMENTS

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**2011 No. 784**

**The Education (Student Loans) (Repayment)  
(Amendment) Regulations 2011**

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

7. For regulation 36 substitute—

**“Late payment penalties**

**36.** Schedule 56 to the Finance Act 2009<sup>(1)</sup> (penalty for failure to make payments on time) applies to repayments which have become payable by a borrower under this Part as it applies to an amount of income tax which—

- (a) is payable in relation to the tax year 2010-11 or any subsequent tax year, and
- (b) falls within—
  - (i) item 1, 12, 18 or 19 of the Table in paragraph 1 of that Schedule, or
  - (ii) insofar as the tax falls within item 1 of that Table, item 17, 23 or 24 of that Table.”.