
STATUTORY INSTRUMENTS

2012 No. 836

**The Education (Student Loans) (Repayment)
(Amendment) Regulations 2012**

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

8. For regulation 43 (commencement of employment) substitute—

“Commencement of employment with a non-Real Time Information employer

43.—(1) This regulation applies to a borrower who is an employee of—

- (a) a non-Real Time Information employer; or
- (b) a Real-Time Information employer to whom HMRC have given notice requiring the employer to send to HMRC Form P45 or Form P46 on the commencement of a new employee’s employment.

(2) Where at the commencement of employment a borrower is required to complete a Form P46, the borrower must declare any liability to repay any student loan in that Form P46.”.