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STATUTORY INSTRUMENTS

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**2022 No. 1335**

**The Education (Student Loans) (Repayment)  
(Amendment) (No. 4) Regulations 2022**

**PART 2**

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

*Amendment of Part 3 (repayments by assessment to income tax)*

**Amendment to regulation 28 (repayments of student loans and postgraduate degree loans by persons required to submit a tax return)**

**32.** In the heading to regulation 28, omit “and postgraduate degree loans”.

**Amendments to regulation 29 (time for and amount of repayments)**

**33.**—(1) In regulation 29(1), omit “or a postgraduate degree loan”.

(2) In regulation 29(3)—

(a) in sub-paragraph (a), for “student loan” substitute “plan 1, 2, 4 or 5 loan”;

(b) in sub-paragraph (b), for “postgraduate degree loan” substitute “plan 3 loan”.

(3) In regulation 29(3A)—

(a) for “(3)” substitute “(3)(b)”;

(b) for “due by—” to the end substitute “under paragraph (3)(a)”.

(4) Omit regulation 29(4)(b) and (f).

(5) In regulation 29(5), for “the 2005 Act” substitute “the Income Tax (Trading and Other Income) Act 2005(1)”.

(6) After regulation 29(5) insert—

“(5A) If a borrower is required to repay a combination of plan 1, 2, 4 or 5 loans, the repayment threshold for the loan with the lowest repayment threshold applies.

(5B) In this regulation—

“the 2007 Act” means the Income Tax Act 2007(2);

“jobseeker’s allowance” has the meaning given in section 1(1) of the Jobseekers Act 1995(3).”.

(7) Omit regulation 29(6) to (10).

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(1) 2005 c. 5.  
(2) 2007 c. 3.  
(3) 1995 c. 18.

**Amendment to regulation 36 (late payment penalties)**

34. Omit regulation 36(a) (including the “and” that follows it).

**Amendments to regulation 40 (penalties)**

35.—(1) In regulation 40(1)(a), omit “for the tax year 2010–11 or any subsequent tax year”.

(2) Omit regulation 40(3).

(3) In regulation 40(4), omit “For tax years commencing on or after 6 April 2008, where the date on which the return is due to be filed is on or after 6 April 2009,”.