
STATUTORY INSTRUMENTS

2008 No. 2715

**The Education (Student Loans) (Repayment)
(Amendment) (No. 2) Regulations 2008**

PART 3

Amendments relating to collection of repayments from employers

Amendment to Definitions and correction of drafting error

15.—(1) In regulation 2, —

- (a) at the end of the definition of “the Act” insert “as amended from time to time both before and after the date of these Regulations”;
- (b) before the definition of “inspector”, insert ““HMRC” means Her Majesty’s Revenue and Customs;”;

(2) Paragraph 1 of the Schedule to The Education (Student Loans) (Repayment) (Amendment) Regulations 2001⁽¹⁾ is revoked.

Definition of ‘combined amount’

16. In regulation 27—

(1) after the definition of “the 2003 Act”, insert—

““combined amount” means an amount which includes deductions of student loan repayments under this Part and one or more of the following:

- (a) tax due under the PAYE Regulations;
- (b) earnings-related contributions due under the Contributions Regulations; or
- (c) amounts due under the Income Tax (Construction Industry Scheme) Regulations 2005⁽²⁾.”

(2) In the definition of “Contributions Regulations”, for “1979” substitute “2001⁽³⁾”.

Amendments to Regulation 39B (Notice of specified amount and certificate when repayments deducted not paid)

17. Regulation 39B is amended as follows:—

(1) For paragraph (2), substitute—

“(2) Where this regulation applies, an officer of HMRC, upon consideration of the employer’s record of past payments, whether of student loan repayments or of combined amounts, may to the best of that officer’s judgment specify the amount in respect of student

(1) [SI 2001/971](#)

(2) [SI 2005/2045](#)

(3) [SI 2001/1004](#). These Regulations have been amended but none are relevant.

loan repayments or of a combined amount which that officer considers the employer is liable to pay, and serve notice on the employer of that amount.”.

- (2) In paragraph (5)—
 - (a) after “tax period specified in the notice is”, insert “,or includes,”;
 - (b) after “the full amount”, insert “of student loan repayments”.
- (3) In paragraph (6)—
 - (a) omit the first occurrence of “in respect of student loan repayments”;
 - (b) in sub-paragraph (a) after “in respect of student loan repayments”, insert “,or to include an amount in respect of student loan repayments,”;
- (4) In paragraph (7)(a), omit “in respect of student loan repayments”.

Amendments to regulation 40 (Recovery of repayments deducted)

18. Regulation 40 is amended as follows:—

- (1) In paragraph (1), for “under Schedule E”, substitute “as employment income under the 2003 Act.”;
- (2) In paragraph (1A)—
 - (a) after “student loan repayments,”, insert “or a combined amount,”;
 - (b) after the words “or such part of it as remains unpaid,”, insert “together with any interest payable on such amount,”;
 - (c) in the last line for “item”, substitute “time”;
- (3) In paragraph (2) for “amount of tax”, substitute “other element of a combined amount”;
- (4) In paragraph (3)—
 - (a) for sub-paragraph (b), substitute—
 - “(b) the total amount which the employer is liable to pay to an officer of HMRC as a combined amount including any amount under regulation 39,”;
 - (b) omit sub-paragraphs (c) and (d).
 - (c) in the text immediately following those sub-paragraphs after “without specifying the respective amounts”, insert “of any component of a combined amount”.

Amendments to regulation 41(Interest on unpaid amounts)

19. In regulation 41 after paragraph (4), insert—

“(4A) An officer of HMRC may prepare a certificate certifying the total amount of interest payable in respect of the whole of a combined amount without specifying to what component of the combined amount the interest relates and paragraph (4) shall apply to that certificate.”