
STATUTORY INSTRUMENTS

2012 No. 836

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

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

14. In regulation 56 (notice of specified amount and certificate when repayments not deducted), after paragraph (2) insert—

“(2A) In arriving at the amount under paragraph (2), HMRC may also take into account any returns made by the employer under these Regulations in the income tax period in which the return is made or earlier income tax periods.”.