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STATUTORY INSTRUMENTS

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**2012 No. 836**

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

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

**15.** In regulation 59 (returns by employers), before paragraph (1) insert—

“(A1) This regulation applies to—

- (a) a non-Real Time Information employer;
- (b) a Real Time Information employer in relation to tax years in which the employer was, for the whole of the tax year, a non-Real Time Information employer; and
- (c) a Real Time Information employer to whom HMRC has given a notice requiring a return under this regulation in respect of a tax year.”.