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STATUTORY INSTRUMENTS

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**2013 No. 607**

**The Education (Student Loans) (Repayment)  
(Amendment) Regulations 2013**

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

**18.** After regulation 59F, insert—

**“Failure to make a return under regulation 59B or 59E**

**59G.**—(1) This regulation applies where an employer does not make a return as required by regulation 59B (Real time returns of information about payments of earnings) or 59E (Exceptions to regulation 59B).

(2) The employer must provide the information in the next return made under regulation 59B or 59E for the tax year in question.

(3) If the information has not been provided before 20 April following the end of the tax year in question, the employer must make a return under this paragraph before 20 May following the tax year in question.

(4) A return under paragraph (3)—

- (a) must include the information specified in Schedule 2;
- (b) must be made as soon as reasonably practicable after discovery of the failure to make the return, and
- (c) must be made by an approved method of electronic communications.

(5) Section 98A of the 1970 Act (special penalties in case of certain returns) applies to returns under paragraph (3).”