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STATUTORY INSTRUMENTS

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**2014 No. 651**

**The Education (Student Loans) (Repayment)  
(Amendment) Regulations 2014**

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

**11.** In regulation 68—

- (a) in paragraph (1), omit “Subject to paragraph (3),”; and
- (b) after paragraph (3), insert—

“(4) For tax years commencing on or after 6 April 2014, where the date on which the return is due to be filed is on or after 6 April 2014, where a Real Time Information employer—

- (a) carelessly or deliberately makes an incorrect return under regulations 59B or 59E; and
- (b) the return contains an inaccuracy which amounts to, or leads to—
  - (i) an understatement of liability under this Part to make payments to HMRC;  
or
  - (ii) false or inflated claim for the recovery of payments made to HMRC under this Part,

penalties as set out in Schedule 24 to the Finance Act 2007 (penalties for error) will apply as they apply in connection with a return for the purposes of the PAYE Regulations.”