
STATUTORY INSTRUMENTS

2014 No. 651

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

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

6. In regulation 59B—

- (a) at the end of paragraph (1) insert “but this is subject to paragraph (1A)”; and
- (b) after paragraph (1) insert—

“(1A) But a Real Time Information employer—

- (a) which for the tax year 2014-15 meets Conditions A and B, or
- (b) which for the tax year 2015-16 meets Conditions A and C,

may instead for that tax year deliver to HMRC the information specified in Schedule 2 in respect of all relevant payments made to an employee in a tax month on or before making the last relevant payment in that month.

(1B) Condition A is that at 5 April 2014 the employer is one to whom HMRC has issued an employer’s PAYE reference.

(1C) Condition B is that at 6 April 2014 that Real Time Information employer employs no more than 9 employees.

(1D) Condition C is that at 6 April 2015 that Real Time Information employer employs no more than 9 employees.

(1E) In this regulation “employer’s PAYE reference” means the combination of letters, numbers or both used by HMRC to identify an employer for the purposes of the PAYE Regulations and the number which identifies the employer’s HMRC office.”