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STATUTORY INSTRUMENTS

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**2016 No. 606**

**The Education (Postgraduate Master's  
Degree Loans) Regulations 2016**

**<sup>F1</sup>PART 2**

**CHAPTER 4**

**Textual Amendments**

- F1** Pt. 2 omitted (5.9.2017) by virtue of [The Repayment of Student Loans and Postgraduate Masters Degree Loans \(Amendment\) Regulations 2017 \(S.I. 2017/831\)](#), regs. 1(1), **41(3)**

**Interpretation**

**51.** .....

**Repayment of postgraduate master's degree loans by employees**

**52.** .....

**Commencement of employment with a Real Time Information employer**

**53.** .....

**Amount of repayments**

**54.** .....

**Calculation of earnings**

**55.** .....

**Earnings periods**

**56.** .....

**Multiple employers**

**57.** .....

**Intermediate employers**

**58.** .....

**Status:** Point in time view as at 05/09/2017.

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Education (Postgraduate Master's Degree Loans) Regulations 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

**Notice to employers**

59. ....

**Deductions of repayments**

60. ....

**Priority where other deductions required**

61. ....

**Deductions working sheet**

62. ....

**Certificate of repayments**

63. ....

**Payment of repayments deducted to HMRC**

64. ....

**Payments to and recoveries from HMRC for each income tax period by Real Time Information employers: returns under regulation 75(5)**

65. ....

**Notice of specified amount and certificate when repayments not deducted**

66. ....

**Recovery of payments deducted through the income tax system**

67. ....

**Interest on unpaid repayments**

68. ....

**Real time returns of information about payments of earnings**

69. ....

**Employees paid in specified circumstances**

70. ....

**Benefits and expenses – returns under regulations 85 to 87 of the PAYE Regulations**

71. ....

**Modification of the requirements of regulation 69: notional payments**

72. ....

**Relationship between regulation 69 and aggregation of earnings**

73. ....

**Exceptions to regulation 69**

74. ....

**Returns under regulations 69 and 74: amendments**

75. ....

**Failure to make a return under regulation 69 or 74**

76. ....

**Inspection of employers' records**

77. ....

**Powers to obtain information**

78. ....

**Formal determination of repayments payable by employer**

79. ....

**Interest on unpaid repayments which have been formally determined**

80. ....

**Death of employer**

81. ....

**Succession to a business**

82. ....

**Payment by cheque**

83. ....

**Cessation of employment**

84. ....

**Penalties**

85. ....

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**Collection and recovery of penalties**

**86.** .....

**Application of the PAYE Regulations**

**87.** .....

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