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STATUTORY INSTRUMENTS

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**2003 No. 2682**

**The Income Tax (Pay As You Earn) Regulations 2003**

PART 10

COMMUNICATIONS

CHAPTER 5

METHODS OF PROVIDING INFORMATION ETC

**Meaning of Form P45 and P46**

**215.** In these Regulations—

“Form P45” means the form provided or approved for use in accordance with regulations 36 (cessation of employment: Form P45), 38 (death of employee) or 39 (death of pensioner);

“Parts 2 and 3 of Form P45” means—

- (a) the Parts 2 and 3 of the Form P45 provided to the employee or claimant (as the case may be) in accordance with regulation 36, or
- (b) the Parts 2 and 3 of the Form P45 provided to the claimant in accordance with regulation 159 (cessation of award: Form P45U);

“Form P45U” means the form required to be completed in accordance with regulation 159;

“Form P46” means the form provided or approved for use in accordance with regulations 46, 57 and 58 (Form P46 procedure for employees and pensioners).