
STATUTORY INSTRUMENTS

2007 No. 2969

**The Income Tax (Pay As You Earn)
(Amendment No. 4) Regulations 2007**

Amendment of the Income Tax (Pay As You Earn) Regulations 2003

9. In regulation 52 (late presentation of Form P45: employer's duties)—
- (a) in paragraph (2)—
 - (i) in sub-paragraph (g), omit “if known,”
 - (ii) after sub-paragraph (g), insert—
“(ga) the employee's sex,”; and
 - (b) in paragraph (11), for “(retirement statement)” substitute “(Form P46(Pen))”.