

STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 10

COMMUNICATIONS

CHAPTER 5

METHODS OF PROVIDING INFORMATION ETC

How information must be provided by employees

214.—(1) An employee must comply with the requirements of the regulations listed in column 1 of Table 12 in a document or format provided or approved by the Board of Inland Revenue.

(2) Where appropriate, the relevant form number is listed in column 3 of the Table.

Table 12

Regulations which require employee to use approved document or format

<i>1. Regulation</i>	<i>2. Subject</i>	<i>3. Form number</i>
46(2)	Form P46 where employer does not receive Form P45 and code not known	Form P46
145(1)	direct collection: return when relevant payments cease	—
146(1)	direct collection: end of year return	Form P14
147(2)	direct collection: return of unpaid tax	—
154(3)	claimant's certificate of full-time education	Form P187
[^{F1} 184G(3)]	claimant's certificate of full-time education	Form P187]

Textual Amendments

F1 Words in [reg. 214\(2\)](#) Table 12 inserted (27.10.2008) by [The Income Tax \(Pay As You Earn\) \(Amendment\) \(No.2\) Regulations 2008 \(S.I. 2008/2601\)](#), regs. 1, **5(2)**

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 214.