
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 3

DEDUCTION AND REPAYMENT OF TAX

CHAPTER 2

NEW EMPLOYEES (OTHER THAN PENSIONERS): FORMS P45 AND P46

Form P46 where employer does not receive Form P45 and code not known

46.—(1) This regulation applies if—

- (a) an employee commences employment without giving the employer Parts 2 and 3 of Form P45, and
- (b) a code in respect of the employee has not otherwise been issued to the employer.

(2) The employee must indicate in Form P46 which (if any) of the following statements apply—

Statement A: that the employee is taking up employment for the first time after a period of full-time education, and has not since received taxable jobseeker's allowance or taxable incapacity benefit (as defined in Part 8),

Statement B: that this is the employee's only or main employment (disregarding any self-employment),

Statement C: that the employee is also receiving a pension,

and must sign and date the form.

(3) The employer must provide the following information in the Form P46—

- (a) the employee's national insurance number, if known,
- (b) the employee's name,
- (c) the employee's address,
- (d) the employee's date of birth, if known,
- (e) the employee's sex,
- (f) any number used by the employer to identify the employee,
- (g) the employee's job title,
- (h) the date on which the employment commenced,
- (i) the employee's code and whether it is being used on the cumulative basis,
- (j) the employer's PAYE reference,
- (k) the employer's name,
- (l) the employer's address, and
- (m) the date the form was completed.

(4) The employer must keep the Form P46 until required to send it to the Inland Revenue in accordance with regulations 47 to 49.

(5) Before sending the Form P46, the employer must indicate in the Form which code is being used in respect of the employee and whether it is being used on the non-cumulative basis.

(6) For the purposes of paragraph (1)(b), the employer must ignore any code issued to the employer in respect of an employee's earlier employment which has ceased.

(7) This regulation ceases to apply in the circumstances mentioned in regulation 51(2) (late presentation of Form P45: before employer required to send Form P46).