
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

14. In regulation 57(1)—

(a) for the heading substitute—

“Information to be provided in Form P46(Pen) if code not known: non UK residents”;

(b) in paragraph (2), for “Form P46” substitute “Form P46(Pen)”.