
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

22. In regulation 212—

(a) for the heading substitute—

“Modifications for electronic version of Form P46(Pen)”;

(b) in paragraph (1), for “the statement required by regulation 55(3)(a) (pensioner’s retirement statement: Form P160)” substitute “Form P46(Pen)”; and

(c) in paragraph (2)—

(i) for “retirement statement” substitute “Form P46(Pen)”,

(ii) in each of sub-paragraphs (i) and (l), omit “if known,”.