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STATUTORY INSTRUMENTS

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**2008 No. 2601**

**The Income Tax (Pay As You Earn)  
(Amendment) (No.2) Regulations 2008**

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

- 6.—(1) Regulation 215 (meaning of Form P45 and P46) is amended as follows.
- (2) In the definition of “Parts 2 and 3 of Form P45”—
- (a) at the end of paragraph (a), omit the word “or”,
  - (b) at the end of paragraph (b), insert the word “or”, and
  - (c) after paragraph (b), insert—
    - “(c) the Parts 2 and 3 of the Form P45 provided to the claimant in accordance with regulation 184L (cessation of award: Form P45ESA);”.
- (3) After the definition of “Parts 2 and 3 of Form P45” insert—  
““Form P45ESA” means the form required to be completed in accordance with regulation 184L;”.
- (4) In the definition of “Form P45U” for the words “regulation 159”, substitute the words “regulation 159 or 184L”.