
STATUTORY INSTRUMENTS

2009 No. 588

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2009**

New employees (other than pensioners)

3.—(1) In regulation 46(1B), start a new line and continue—

“A seconded expatriate who is a national of an EEA state (see section 56(3)(za) of ITA(1)), or is a Commonwealth citizen (see section 278(2)(a) of ICTA(2)), must provide confirmation of this as additional information.”.

(2) After regulation 46(1B), insert—

“(1C) In this regulation and in regulations 47 to 49, a “seconded expatriate” is an employee meeting one of the following descriptions.

Description 1: An employee in section 689 ITEPA(3) (employee of non-UK employer) whose “work” in section 689(6) starts on 6 April 2009 or later.

Description 2: An employee in a branch of an employer. These Regulations would not apply to that employer but for that branch. The employer seconded the employee to that branch. The employee was not employed in the United Kingdom immediately before the secondment. The secondment starts on 6 April 2009 or later.”.

(3) In regulation 46(2), start a new line and continue—

“A seconded expatriate must indicate instead which of the following statements applies—

Statement A: the employee intends to live in the United Kingdom for more than 6 months;

Statement B: the employee intends to live in the United Kingdom for less than 6 months;

Statement C: the employee will work both inside and outside the United Kingdom, but will live outside.”.

(4) Change regulation 47’s heading to—

“Procedure in Form P46 cases: (a) seconded expatriate is national of EEA state or Commonwealth citizen, or (b) employee is not seconded expatriate and Statement A applies”.

(5) In regulation 47(1) after “employee” insert “(not a seconded expatriate)”. Then start a new line and continue—

“It also applies to a seconded expatriate who confirms being a national of an EEA state or being a Commonwealth citizen (see regulation 46(1B)).”.

(6) Change regulation 48’s heading to—

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- (1) The Income Tax Act 2007 (c. 3) as abbreviated in regulation 2(1) of S.I. 2003/2682; paragraph (za) was inserted by the Finance Act 2008 (c. 9) section 70(2). See the Interpretation Act 1978 (c. 30) Schedule 1 for “EEA state”, inserted by the Legislative and Regulatory Reform Act 2006 (c. 51) section 26(1).
- (2) The Income and Corporation Taxes Act 1988 (c. 1) as abbreviated in regulation 2(1) of S.I. 2003/2682; and see the British Nationality Act 1981 (c. 61) section 51 for “Commonwealth citizen”.
- (3) The Income Tax (Earnings and Pensions) Act 2003 (c. 1) as abbreviated in regulation 2(1) of S.I. 2003/2682.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“Procedure in Form P46 cases: (a) Statement B applies (not seconded expatriate), or (b) Statement B or C applies (seconded expatriate)”.

(7) In regulation 48(1) after “employee” insert “(not a seconded expatriate)”. Then start a new line and continue—

“It also applies in the case of a seconded expatriate who indicates in the Form P46 that Statement B or C applies.”.

(8) Change regulation 49’s heading to—

“Procedure in Form P46 cases: (a) Statement C applies (not seconded expatriate), or (b) Statement A applies (seconded expatriate), or (c) Form P46 not signed when required”.

(9) After regulation 49(3), insert—

“(4) In the case of a seconded expatriate, the emergency code must be used instead of the basic rate code mentioned in paragraphs (2)(c) and (3) (see also regulation 7(3) about the codes).”.