
STATUTORY INSTRUMENTS

2012 No. 822

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2012**

PART 2

Real Time Information

CHAPTER 1

Amendments to the 2003 Regulations

Procedure where information missing and code not known: employers

12. After regulation 45 (other Forms P45) insert—

“Application of regulations 46 to 49E: Real Time Information employers and non-Real Time Information employers

45A.—(1) Regulations 46 to 49 (procedure where no Form P45) apply in relation to—

- (a) non-Real Time Information employers, and
- (b) Real Time Information employers to whom HMRC has given a notice requiring the employer to send to HMRC Form P45 or Form P46 on the commencement of a new employee’s employment.

(2) Regulations 49A to 49E (procedure where employee fails to assist with completion of new employee fields or no Form P45) apply in relation to Real Time Information employers other than those within paragraph (1)(b).”.