
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

Death of employee

7. In regulation 38(1) (death of employee), before paragraph (1) insert—
- “(A1) This regulation applies 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.”.