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## STATUTORY INSTRUMENTS

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# 2003 No. 2682

## The Income Tax (Pay As You Earn) Regulations 2003

### PART 3

#### DEDUCTION AND REPAYMENT OF TAX

##### CHAPTER 2

##### NEW EMPLOYEES (OTHER THAN PENSIONERS): FORMS P45 AND P46

**[<sup>F1</sup>Procedure where no Form P45 and: (a) employee is not a seconded expatriate and paragraph 41(b) of Schedule A1 applies; or (b) employee is a seconded expatriate and paragraph 43(b) or 43(c) of Schedule A1 applies**

**49D.**—(1) This regulation applies where—

- (a) the employee is not a seconded expatriate and has indicated in accordance with regulation 40A(1) that the statement in paragraph 41(b) of Schedule A1 is correct, or
- (b) the employee is a seconded expatriate to whom regulation 49C does not apply and has indicated in accordance with regulation 40A(1) that the statement in paragraph 43(b) or 43(c) of Schedule A1 is correct.

(2) On making the first relevant payment which equals or exceeds the lower earnings limit to the employee, the employer must—

- (a) prepare a deductions working sheet and enter the total payments to date, and
- (b) deduct tax on the non-cumulative basis using the emergency code.

(3) On making any subsequent relevant payment before the employee's code is issued, the employer must continue to deduct or repay tax on the non-cumulative basis using the emergency code.]

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#### Textual Amendments

- F1** Regs. 49A-49E inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), 14

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Income Tax (Pay As You Earn) Regulations 2003. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 67BD inserted by [S.I. 2024/305 reg. 2\(2\)](#)
- reg. 72GA-72GC inserted by [S.I. 2024/355 reg. 2\(2\)](#)