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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**

**Late presentation of Form P45**

**51.**—(1) This regulation applies if an employee gives Parts 2 and 3 of Form P45 to the employer after commencing employment.

(2) If the employee gives Parts 2 and 3 of Form P45 to the employer before the employer is required to send the Form P46 to the Inland Revenue under regulation 47 to 49, regulation 42 (procedure if employer receives Form P45) applies.

(3) If the employee gives Parts 2 and 3 of Form P45 to the employer—

- (a) after the Form P46 is required to have been sent to the Inland Revenue, but
- (b) before the employee's code has been issued to the employer,

this regulation and regulation 52 (late presentation of Form P45: employer's duties) apply.

(4) If the employee gives Parts 2 and 3 of Form P45 to the employer after the employee's code has been issued to the employer, they must be destroyed.

(5) If Parts 2 and 3 of Form P45 show that the employment ended in the current tax year then, unless the employer has already ceased to employ the employee—

- (a) the code shown in Parts 2 and 3 of Form P45 is treated as having been issued by the Inland Revenue to the employer on the day the employee gives them to the employer, and
- (b) the employer must comply with regulation 52.

(6) If Parts 2 and 3 of Form P45 show that the employment ended in the previous tax year and the employee gives them to the employer on or before 24th May then, unless the employer has already ceased to employ the employee—

- (a) the code shown in Parts 2 and 3 of Form P45 is treated as having been issued by the Inland Revenue to the employer on the day the employee gives them to the employer,
- (b) the employer must deduct or repay tax by reference to that code using the cumulative basis, subject to regulation 32 (higher rate code: deductions), and
- (c) the employer must comply with paragraphs (2) and (3) of regulation 52.

(7) Parts 2 and 3 of Form P45 must be destroyed—

- (a) if they show that the employment ended in the previous tax year and the employee gives them to the employer after 24th May, or
- (b) if they show that the employment ended in an earlier tax year.