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STATUTORY INSTRUMENTS

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**2007 No. 2969**

**INCOME TAX**

**The Income Tax (Pay As You Earn)  
(Amendment No. 4) Regulations 2007**

*Made - - - - 12th October 2007  
Laid before the House of  
Commons - - 15th October 2007  
Coming into force in accordance with  
regulation 1(2) and (3)*

**THE INCOME TAX (PAY AS YOU EARN)  
(AMENDMENT NO. 4) REGULATIONS 2007**

1. Citation and commencement
2. Amendment of the Income Tax (Pay As You Earn) Regulations 2003
3. In regulation 36(4) (cessation of employment: form P45), in Table...
4. In regulation 42(7) (procedure if employer receives form P45)—
5. In regulation 43(9)(c) (Form P45 for current tax year), for...
6. In regulation 47 (procedure in Form P46 cases: Statement A...
7. In regulation 48 (procedure in Form P46 cases: Statement B...
8. In regulation 49 (procedure in Form P46 cases: Statement C...
9. In regulation 52 (late presentation of Form P45: employer's duties)—...
10. In regulation 53(3) (Form P46 cases: subsequent procedure on issue...
11. For the heading to Chapter 3 of Part 3 substitute—...
12. In regulation 55 (PAYE pension income paid by former employer)—...
13. In regulation 56(2) (PAYE pension income paid by other pension...
14. In regulation 57— (a) for the heading substitute— Information to...
15. In regulation 58— (a) for the heading substitute— Information (Form...
16. In regulation 59(2) (UK resident pensioner's code treated as issued...
17. In regulation 61(3)(b) (subsequent procedure on issue of UK resident...
18. In regulation 186 (recovery: adjustment of employee's code), in each...
19. For regulation 207(1) (specified information) substitute— (1) In this Chapter,...
20. For regulation 210 (penalties and appeals) substitute— Penalty for failing...
21. In regulation 211(4) (how information must or may be delivered...
22. In regulation 212— (a) for the heading substitute— Modifications for...
23. In regulation 213(3) (how information may be delivered by Inland...
24. In regulation 215— (a) for the heading substitute— Meaning of...

**Status:** This is the original version (as it was originally made).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

Signature  
Explanatory Note