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STATUTORY INSTRUMENTS

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**2007 No. 2969**

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

**Amendment of the Income Tax (Pay As You Earn) Regulations 2003**

**24.** In regulation 215—

(a) for the heading substitute—

*“Meaning of Form P45, P46 and P46(Pen)”;*

(b) for the definition of “Form P46” substitute—

““Form P46” means the form provided or approved for use in accordance with regulation 46 (form P46 where employer does not receive P45 and code not known);”;

(c) after that definition add—

““Form P46(Pen)” means the form provided or approved for use in accordance with regulation 55(3)(a), 57(2) or 58(3).”.