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STATUTORY INSTRUMENTS

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**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

**Form P46 where employer does not receive Form P45 and code not known**

**13.** In regulation 46(7) (Form P46 where employer does not receive Form P45 and code not known), for “51(2)” substitute “51(2)(a)”.