

## P46: Employee without a Form P45

## Section one To be completed by the employee

Please complete section one and then hand back the form to your present employer. If you later receive a form P45 from your previous employer, please hand it to your present employer.

Your details Please use capitals		
National Insurance number	Date of birth	
This is very important in getting your tax and benefits right.	01/01/1970	
JA521893B	Address	
Name	Postcode	
Title – enter MR, MRS, MISS, MS or other title	PA3 2ST	
Miss	House or flat number	
Surname or family name		
Black	Rest of address including house name or flat name	
First or given name(s)	338 Clyde Street	
Calla	Renfrewshire Glasgow	
Are you male or female?	United Kingdom	
Male Female X		
Your present circumstances	Student Loans	
Please read all the following statements carefully and tick <b>the one</b> that applies to you.  A - This is my first job since last 6 April and I have not been receiving taxable Jobseeker's Allowance or taxable Incapacity Benefit or a state or occupational pension.	If you left a course of Higher Education before last 6 April and received your first Student Loan instalment on or after 1 September 1998 and you have not fully repaid your student loan, tick box D. (If you are required to repay your Student Loan through your bank or building society account do <b>not</b> tick box D.)	
OR	Signature and date	
B - This is now my only job, but since last 6 April I have had another job, or have received taxable Jobseeker's Allowance or Incapacity Benefit. I do not receive a state or occupational pension.	I can confirm that this information is correct  Signature	
OR	Date	
C - I have another job or receive a state or occupational pension.	28/05/2007	

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## **Section two** To be completed by the employer

Guidance on how to complete this form, including what to do if your employee has not entered their National Insurance number on page 1, is in your Employer Helpbook E13 Day to day payroll and at www.hmrc.gov.uk/employers/working\_out.htm#part4

Employee's details Please use capital  Date employment started	Works/payroll number and Department or
01/01/2003	branch (if any)
	10
Job title	
Accountant	
Employer's details Please use capitals	S
Employer's PAYE reference	Address
067 / V30456	Postcode
	UB8 2RR
Employer's name	Building number
Demo Employer Limited	
	Rest of address
	Network House Arundel Road
	Uxbridge Industrial Estate Uxbridge
	UNITED KINGDOM
Tax code used	
If you do not know the tax code to use or th	e current tax threshold inlease go to
www.hmrc.gov.uk/employers/rates_and_	
Box A ticked	· ·
Emergency code on a <b>cumulative</b> basis	X
Box B ticked	
Emergency code on a <b>non-cumulative</b> Week 1/Month 1 basis	
Box C ticked	
Code BR	
Tax code used	503L

Please send this form to your HM Revenue and Customs office on the first pay day. However, if the employee has ticked box A or box B and their earnings are below the tax threshold, do not send the form until their earnings exceed the tax threshold.