

Section one To be completed by the employee

Only fill in this form if you have been seconded to work in the United Kingdom (UK).

For the purposes of this form only, a *seconded employee* includes:

- individuals working wholly or partly in the UK for a UK resident employer on assignment **whilst remaining employed by an overseas employer**
- individuals assigned to work wholly or partly in the UK at a recognised branch of their overseas employer's business
- all individuals included by an employer within a dedicated expatriate scheme
- all individuals included by an employer within an expatriate modified PAYE scheme.

Fill in section one, using capital letters, and then hand the form back to your present employer.

Your details

National Insurance number

Date of birth DD MM YYYY

Title - enter MR, MRS, MISS, MS or other title

UK address

Surname or family name

First or given name(s)

Postcode

Gender. Enter 'X' in the appropriate box

Male Female

Enter 'X' if you are a European Economic Area or Commonwealth citizen

Your present circumstances

Read all the following statements carefully and enter 'X' in **the one** that applies to you.

A - I intend to live in the UK for more than six months

OR

B - I intend to live in the UK for less than six months

OR

C - I will be working for the employer both inside and outside the UK, but will be living abroad

UK Student Loan

If you left a course of UK Higher Education before last 6 April and received your first UK Student Loan instalment on or after 1 September 1998 and you have not fully repaid your UK Student Loan, enter 'X' in box D. *(Do **not** enter an 'X' at box D if you are repaying your UK Student Loan by agreement with the UK Student Loans Company to make monthly payments through a bank or building society account.)*

Signature and date

I can confirm that this information is correct

Signature

Date DD MM YYYY

Please now pass the form back to your present employer for them to fill in page 2.

Section two To be completed by the employer

File your employee's P46(Expat) online at www.hmrc.gov.uk

Use capital letters when completing this form. Guidance on how to fill it in is at www.hmrc.gov.uk

Further information is also held in booklet CWG2 *Employer Further Guide to PAYE and NICs*.

Employment details

Date employment started in UK DD MM YYYY

□	□	□	□	□	□	□	□	□	□
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Job title

Works/payroll number and department or branch, if any

Enter 'X' in this box if this is an EPM6 (Modified) scheme

Employer's details

Employer PAYE reference

Office number Reference number

□	□	□	/	□	□	□	□	□	□	□	□	□	□	□	□	□	□
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UK employer name and address

Postcode

□	□	□	□	□	□	□	□
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Tax code used

If you do not know the tax code to use or the current National Insurance contributions (NICs) lower earnings limit, go to www.hmrc.gov.uk

Is there an entry in the box on page 1 asking if the employee is a European Economic Area or Commonwealth citizen?

Yes Use the emergency code on a **cumulative** basis

No If there is an entry in box A on page 1, use the emergency code on a **cumulative** basis or, If there is an entry in box B or C on page 1, use the emergency code on a **non-cumulative** week 1 or month 1 basis.

Tax code used

□	□	□	□	□	□	□	□
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If week 1 or month 1 applies, enter 'X' in this box

Send this form to your HM Revenue & Customs office on date of arrival in the UK.