
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 3

DEDUCTION AND REPAYMENT OF TAX

CHAPTER 3

[^{F1}NEW PENSIONERS: FORMS P45 AND P46(PEN)]

[^{F1}Application of this Chapter to Real Time Information pension payers

54ZA.—(1) Any requirement in this Chapter to complete (howsoever expressed) and send to HMRC Part 3 of Form P45 or Form P46(Pen) applies only to—

- (a) non-Real Time Information pension payers, and
- (b) Real Time Information pension payers to whom HMRC has given a notice requiring the pension payer to send to HMRC Form P45 or Form P46(Pen) on the commencement of a new pensioner's pension.

(2) Paragraph (1) is without prejudice to the requirement in regulation 55(3)(b) (PAYE pension income paid by former employer) to complete and give Form P46(Pen) to the pensioner.]

Textual Amendments

- F1** [Reg. 54ZA](#) inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), **22**

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 54ZA.