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STATUTORY INSTRUMENTS

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**2003 No. 2682**

**The Income Tax (Pay As You Earn) Regulations 2003**

PART 3 **U.K.**

DEDUCTION AND REPAYMENT OF TAX

CHAPTER 3 **U.K.**

[<sup>F1</sup>NEW PENSIONERS: FORMS P45 AND P46(PEN)]

**UK resident pensioner's code treated as issued by Inland Revenue **U.K.****

**59.**—(1) The emergency code used by the pension payer in accordance with regulation 58 is treated, for the purposes of Parts 2 to 4 (codes; deduction and repayment of tax; payments, returns and information) as having been issued by the Inland Revenue as the code for use in respect of the pensioner.

(2) This does not apply for the purposes of regulation 18 (objections and appeals) and regulations 58, 60 and 61 (... late presentation of Form P45 etc).

**Changes to legislation:**

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 59.