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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**

**Death of pensioner**

- 8.** In regulation 39(1) (death of pensioner), before paragraph (1) insert—
- “(A1) This regulation applies 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.”.