
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 7

SPECIAL CASES

[^{F1}CHAPTER 2A

SOCIAL SECURITY LUMP SUMS

[^{F1}**Application of other Parts**

133B.—(1) Parts 2 (codes) and 3 (deduction and repayment of tax) do not apply to lump sums.

(2) The rest of these Regulations apply as if Her Majesty's Revenue and Customs had issued a code in respect of a social security pension lump sum at either—

- (a) the rate notified to the Department by the recipient pursuant to regulation 133D, or
- (b) [^{F2}20%], if the recipient has not notified the Department of a rate.]

Textual Amendments

F1 Pt. 7 Ch. 2A added (6.4.2006) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2006](#) (S.I. 2006/243), regs. 1, **3**

F2 Word in reg. 133B(2)(b) substituted (6.4.2018) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2018](#) (S.I. 2018/267), regs. 1, **18**

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 133B.