
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}Records and notices

133G.—(1) The Department must record, in a deductions working sheet, the following particulars about any payment of a lump sum.

(2) The particulars are—

- (a) the recipient's name,
- (b) the recipient's national insurance number, if known,
- (c) the amount of the payment,
- (c) the date of the payment,
- (d) the amount of tax (if any) deducted from the payment,
- (e) the tax rate (if any) notified by the recipient to the Department, and
- (f) the amount of any repayment made to the recipient in respect of the lump sum.

(3) The Department shall notify an officer of Revenue and Customs when a lump sum payment is made.

(4) The notification referred to in sub-paragraph (3) shall contain the following information—

- (a) the recipient's name and address,
- (b) the recipient's national insurance number, if known,
- (c) the date of the payment, and
- (d) the recipient's date of birth.

(5) The Department shall administer a separate PAYE scheme for the lump sum payments.]

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

Status:

Point in time view as at 06/10/2014.

Changes to legislation:

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