

---

STATUTORY INSTRUMENTS

---

**2003 No. 2682**

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

**PART 3**

**DEDUCTION AND REPAYMENT OF TAX**

**CHAPTER 1**

**DEDUCTION AND REPAYMENT**

*Cessation of employment*

**Death of pensioner**

**39.**—<sup>[F1(A1)]</sup> 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.]

(1) On the death of a pensioner in respect of whom a code has been issued by the Inland Revenue, the pension payer must—

- (a) complete Form P45 indicating in Part 1 that the pensioner has died, and
- (b) send it to the Inland Revenue.

(2) The pension payer must comply with paragraph (1)—

- (a) on the day on which the pension payer learns of the pensioner's death, or
- (b) if that is not practicable, without unreasonable delay.

(3) Paragraph (4) applies if the pension payer makes any relevant pension payments after the date of the pensioner's death—

- (a) before completing Form P45, or
- (b) after completing Form P45 but during the tax year in which the pensioner died.

(4) The pension payer must, on making any such payment, deduct or repay tax as if the deceased pensioner were still alive and in receipt of a pension at the date of the payment.

(5) Regulation 37(2) to (6) applies to any relevant pension payment which—

- (a) is made in a tax year following the tax year in which the pensioner died, and
- (b) is not included in Form P45.

---

**Status:** Point in time view as at 13/02/2019.

**Changes to legislation:** There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 39. (See end of Document for details)

---

.....

**Textual Amendments**

**F1** Reg. 39(A1) inserted (6.4.2012) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2012 \(S.I. 2012/822\)](#), regs. 1(1), **8**

**Status:**

Point in time view as at 13/02/2019.

**Changes to legislation:**

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 39.