
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 3

DEDUCTION AND REPAYMENT OF TAX

CHAPTER 3

[^{F1}NEW PENSIONERS: FORMS P45 AND P46(PEN)]

[^{F1}Procedure in Form P46 (Pen) cases: code treated as issued by HMRC

54B.—(1) The 0T code used by the pension payer in accordance with regulation 54A 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 HMRC 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 (Form P46(Pen)) procedure, late presentation of Form P45 etc).]

Textual Amendments

F1 [Regs. 54A, 54B](#) and cross-headings inserted (6.4.2011) by [The Income Tax \(Pay As You Earn\) \(Amendment\) Regulations 2011 \(S.I. 2011/729\)](#), regs. 1, **13**

Status:

Point in time view as at 06/04/2011. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 54B.