
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 3

DEDUCTION AND REPAYMENT OF TAX

CHAPTER 3

NEW PENSIONERS: FORMS P45 AND P46

Information (Form P46) and procedure if code not known: UK residents

58.—(1) This regulation applies if—

- (a) a pension payer starts to make relevant pension payments to a pensioner,
- (b) the pensioner is resident in the United Kingdom,
- (c) the pensioner does not give to the pension payer Parts 2 and 3 of Form P45, and
- (d) a code in respect of the pensioner has not otherwise been issued to the pension payer.

(2) On making any relevant pension payments to the pensioner before the Inland Revenue issue a code for use in respect of the pensioner, the pension payer must deduct tax on the non-cumulative basis applying the emergency code.

(3) The pension payer must send the Inland Revenue the following information in Form P46.

(4) The information is—

- (a) the pensioner's name,
- (b) the pensioner's date of birth, if known,
- (c) the pensioner's sex,
- (d) the pensioner's address,
- (e) the pensioner's national insurance number, if known,
- (f) the date on which the pension started,
- (g) any number used to identify the pensioner,
- (h) the pension payer's name,
- (i) the pension payer's address,
- (j) the pension payer's PAYE reference, and
- (k) the date the form was completed.

(5) The pension payer must also indicate in the Form that the emergency code is being used on the non-cumulative basis.

(6) For the purposes of paragraph (1)(d), the pension payer must ignore any code issued to the pension payer in respect of a previous pension of the pensioner which has ended.