
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 1

INTRODUCTION

Interpretation

Relevant pension payments

6. In these Regulations, any reference (however expressed) to relevant pension payments means relevant payments in respect of PAYE pension income.

Commencement Information

11 [Reg. 6](#) in force at 6.4.2004, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 6.