
STATUTORY INSTRUMENTS

2005 No. 2691

**The Income Tax (Pay as You Earn)
(Amendment) Regulations 2005**

Amendment of regulation 57

7.—(1) Amend regulation 57 (information to be provided in form P46: non UK resident pension payee) as follows.

(2) For paragraph (3) substitute—

“(3) The information is—

- (a) the pensioner’s national insurance number (if known),
- (b) the pensioner’s full name,
- (c) the pensioner’s sex,
- (d) the pensioner’s date of birth,
- (e) the pensioner’s full address including postcode,
- (f) date upon which payment of the pension started,
- (g) the pensioner’s works payroll number and the department or branch (if any),
- (h) the fact that the recipient is a pensioner,
- (i) the pension payer’s PAYE reference,
- (j) the pension payer’s name,
- (k) the pension payer’s full address, including the postcode.”.