
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 to be provided in Form P46 if code not known: non UK residents

57.—(1) This regulation applies if a pension payer pays a pension, which does not arise wholly from an employment carried on abroad, to a pensioner—

- (a) who is not resident in the United Kingdom,
- (b) who has not given Parts 2 and 3 of Form P45 to the pension payer, and
- (c) in respect of whom a code has not otherwise been issued by the Inland Revenue.

(2) On making the first payment which exceeds the PAYE threshold, the pension payer must send to the Inland Revenue the following information in Form P46.

(3) 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 PAYE reference,
- (i) the pension payer's name,
- (j) the pension payer's address, and
- (k) the date the form was completed.

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