
STATUTORY INSTRUMENTS

2011 No. 729

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2011**

Amendment of the Income Tax (Pay As You Earn) Regulations 2003

13. After regulation 54 insert—

“Relevant pension payments and relevant payments being received by a pensioner

54A.—(1) This regulation applies if the pensioner begins to receive relevant pension payments whilst continuing to receive relevant payments from their employer.

(2) On making relevant pension payments to the pensioner, the pension payer must deduct tax on the non-cumulative basis using the 0T tax code.

(3) The pension payer must send to HMRC the following information in the Form P46(Pen)—

- (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) the date upon which the pension payments started,
- (g) the pensioner’s work payroll number and the department or branch (if any) in which the pensioner is employed,
- (h) confirmation that the recipient of the relevant payments is a pensioner,
- (i) the pension payer’s PAYE reference,
- (j) the pension payer’s name,
- (k) the pension payer’s full address including postcode, and
- (l) the tax code used in relation to the pension.

(4) Before sending the Form P46(Pen), the pension payer must indicate in the form that code 0T is being used on a non-cumulative basis in respect of the pension.

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).”.