
STATUTORY INSTRUMENTS

2013 No. 521

**The Income Tax (Pay As You Earn)
(Amendment) Regulations 2013**

PART 4

Relevant lump sum payments

Relevant lump sum payments

- 12.** In regulation 58 (procedure if no Form P45 and code not known: UK pensioners)(1)—
- (a) after paragraph (1) insert—

“(1A) This regulation does not apply where the relevant pension payment is a relevant lump sum payment.”, and
 - (b) after paragraph (6) insert—

“(7) In this regulation, and in regulation 58A (procedure if no Form P45 and code not known where payment is a relevant lump sum payment)(2), a “relevant lump sum payment” is—

 - (a) a payment of taxable pension income under section 636B or 636C of ITEPA, or treated as such a payment, and
 - (b) which is made at a time when the pension payer is not making any other payments of PAYE pension income to the pensioner under the same registered pension scheme.”.
- 13.** After regulation 58 (procedure if no Form P45 and code not known: UK pensioners) insert—

“Procedure if no Form P45 and code not known where payment is a relevant lump sum payment

58A.—(1) This regulation applies if—

- (a) a pension payer makes a payment of a relevant lump sum payment,
- (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 a relevant lump sum payment to the pensioner before HMRC issue a code for use in respect of the pensioner, the pension payer must deduct tax using the basic rate code on the non-cumulative basis.

(1) Regulation 58 has been amended by regulation 8 of [S.I. 2005/2691](#) and regulation 15 of [S.I. 2007/2969](#).

(2) Regulation 58A is inserted by regulation 13 of these Regulations.

(3) Where the pension payer is one to whom paragraph (6) applies on the day on which the relevant lump sum payment is made, or if that is not practicable, without unreasonable delay, the pension payer must complete Form P45 and provide—

- (a) Part 1 of Form P45 to HMRC, and
- (b) Parts 1A, 2 and 3 to the pensioner.

(4) Where paragraph (6) does not apply, on the day on which the relevant lump sum payment is made, or if that is not practicable, without unreasonable delay, the pension payer must complete and provide Parts 1A, 2 and 3 of Form P45 to the pensioner.

(5) The information listed in rows 1 to 6, and 10 to 16 of column 1 of Table 2 to regulation 36 must, subject to the conditions set out in column 2, be provided in the various Parts of Form P45 as indicated in columns 3 to 5, as if—

- (a) references to “employer” were to “pension payer”, and
- (b) references to “employee” were to “pensioner.

(6) This paragraph applies to—

- (a) a pension payer who is a non-Real Time Information pension payer, and
- (b) a Real Time Information pension payer to whom HMRC has given a notice requiring the pension payer to send to HMRC Form P45.”.