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## STATUTORY INSTRUMENTS

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# 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.

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#### **Commencement Information**

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

**Changes to legislation:**

The Income Tax (Pay As You Earn) Regulations 2003, Section 6 is up to date with all changes known to be in force on or before 01 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 67BD inserted by [S.I. 2024/305 reg. 2\(2\)](#)
- reg. 72GA-72GC inserted by [S.I. 2024/355 reg. 2\(2\)](#)