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STATUTORY INSTRUMENTS

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**2007 No. 2969**

**The Income Tax (Pay As You Earn)  
(Amendment No. 4) Regulations 2007**

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

- 12.** In regulation 55 (PAYE pension income paid by former employer)—
- (a) in each of paragraphs (3), (4) and (5), for “retirement statement” substitute “Form P46(Pen)”;
  - (b) in paragraph (3)(b), for “a copy” substitute “a copy of the information”;
  - (c) in paragraph (4)—
    - (i) in sub-paragraph (b), omit “if known,”
    - (ii) after sub-paragraph (b), insert—
      - “(ba) the pensioner’s date of birth,
      - (bb) the pensioner’s sex,”
    - (iii) in sub-paragraph (i), for “and the frequency of the payments” substitute “annually”;
  - (d) in paragraph (5) omit “delivered to Inland Revenue”.