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**2021 No. 506**

**INCOME TAX**

**The Pension (Non-Taxable Payments Following Death) (Real Time Information) Regulations 2021**

*Made* - - - - - *26th April 2021*

*Laid before the House of Commons* *27th April 2021*

*Coming into force* - - *6th April 2022*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 132 of the Finance Act 1999(a), section 135 of the Finance Act 2002(b) and section 251(1), (2)(a), (b) and (d) and (6) of the Finance Act 2004(c).

**PART 1**

Introduction

**Citation and commencement**

**1.** These Regulations may be cited as the Pension (Non-Taxable Payments Following Death) (Real Time Information) Regulations 2021 and come into force on 6th April 2022.

**Interpretation**

**2.** In these Regulations—

“approved method of electronic communications”, in relation to the delivery of information in accordance with a provision of these Regulations, means a method of electronic communications which has been approved, by specific or general directions issued by the Commissioners, for the delivery of information of that kind or the making of a payment of that kind under that provision,

“the Commissioners” means the Commissioners for Her Majesty's Revenue and Customs,

“electronic communications” has the meaning given in section 132(10) of the Finance Act 1999,

“HMRC” means Her Majesty's Revenue and Customs,

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(a) 1999 c. 16. Section 132 was amended by paragraph 156 of Schedule 17 to the Communications Act 2003 (c. 21) and article 6(2)(b) of S.I. 2011/1043.

(b) 2002 c. 23. Section 135 was amended by paragraph 95(1) of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11), section 93(2) and (3) of the Finance Act 2007 (c. 11) and article 6(2)(b) of S.I. 2011/1043.

(c) 2004 c. 12.

by the Schedule in respect of each relevant beneficiary to whom a relevant payment is made at that time.

(4) If relevant payments are made to more than one relevant beneficiary at the same time but the pension payer operates more than one payroll, the pension payer must make a return in respect of each payroll.

(5) The return must be made using an approved method of electronic communications.

#### **Returns under regulation 4: amendments**

**5.**—(1) This regulation applies where there is an inaccuracy in a return made under regulation 4, whether careless or deliberate, and paragraph (2), (3) or (4) applies.

(2) This paragraph applies where the inaccuracy relates to the information given in the return in respect of a relevant beneficiary under paragraph 16 of the Schedule.

(3) This paragraph applies where the inaccuracy is the omission of details of a relevant payment made to a relevant beneficiary.

(4) This paragraph applies where the inaccuracy arises because, as a result of a retrospective tax provision, the total amount of the relevant payment made by a pension payer to a relevant beneficiary increases for any tax year.

(5) Where a pension payer becomes aware of an inaccuracy in a return submitted under regulation 4 the pension payer may provide the correct information in the next return for the tax year in question.

(6) But if the information has not been corrected before 20th April following the end of the tax year in question, the pension payer may make a return under this paragraph.

(7) A return under paragraph (6)—

(a) must include the following—

- (i) the information specified in paragraphs 2 to 4, 7 to 12 and 15 of the Schedule,
- (ii) the amount which should have been given under paragraph 16 of the Schedule in the final return under regulation 4 containing information in respect of the relevant beneficiary in the tax year in question, and
- (iii) the tax code used by the pension payer in respect of the relevant beneficiary in the tax year in question,

(b) must be made as soon as reasonably practicable after the pension payer becomes aware of the inaccuracy, and

(c) must be made by an approved method of electronic communications.

#### **Failure to make a return under regulation 4**

**6.**—(1) This regulation applies where a pension payer does not make a return as required by regulation 4.

(2) The pension payer must provide the information in the next return made under regulation 4 for the tax year in question.

(3) If the pension payer does not provide the information before 20th April following the end of the tax year in question, the pension payer must make a return under this paragraph.

(4) A return under paragraph (3) must—

- (a) include the information specified in the Schedule,
- (b) be made as soon as reasonably practicable after the discovery of the failure to make the return, and
- (c) be made using an approved method of electronic communications.

**5.** If applicable, an indication that this is the final return under regulation 4 that the pension payer expects to make because this PAYE scheme has ceased (and, in that case, the date of cessation).

**6.** If applicable, an indication that this is the final return under regulation 4 that the pension payer expects to make for the tax year.

**7.** The relevant beneficiary's name.

**8.** The relevant beneficiary's date of birth.

**9.** The relevant beneficiary's current gender.

**10.** If known, the relevant beneficiary's national insurance number.

**11.** If the relevant beneficiary's national insurance number is not known, or if the return is the first return in respect of the relevant beneficiary following the commencement of the relevant beneficiary's entitlement to a relevant payment under the pension scheme, the relevant beneficiary's address.

**12.** The number used by the pension payer to identify the relevant beneficiary in this pension scheme.

**13.** If applicable, an indication that the payment to which the return relates is a payment to any one of—

- (a) a body corporate,
- (b) a trustee of a trust of which the relevant beneficiary is a beneficiary,
- (c) the relevant beneficiary's personal representative.

**14.** Where the return relates to a payment within paragraph 13, the information required by paragraphs 7 to 11 need not be provided.

**15.** The tax year to which the return relates.

**16.** The total tax deducted in relation to the total relevant payments made to date.

**17.** The relevant beneficiary's pay frequency or an indication that payments are made to the relevant beneficiary on an irregular basis.

**18.** The date of the payment the return relates to.

**19.** The tax week number or tax month number in which the payment is made, where—

- (a) "tax month" means the period beginning on the 6th day of a calendar month and ending on the 5th day of the following calendar month, and
- (b) "tax week" means 6th April to 12th April (inclusive) and each successive period of 7 days, except that the final tax week in a tax year is just the last day of the tax year (or last 2 days in a leap year).

**20.** The value of the payment the return relates to.

**21.** The tax code operated on the payment the return relates to.

**22.** If applicable, an indication that the relevant beneficiary's tax code is being operated on a non-cumulative basis.

**23.** The total net tax deducted from the payment the return relates to.

**24.** The date on which the relevant beneficiary's entitlement to the relevant payment under the pension scheme commenced or will commence.

**25.** If the relevant beneficiary's entitlement to the relevant payment under the pension scheme has ceased, the date of cessation.