

2011 No. 301

INCOME TAX

**The Registered Pension Schemes (Provision of Information)
(Amendment) Regulations 2011**

Made - - - - - *9th February 2011*
Laid before the House of Commons *10th February 2011*
Coming into force - - - - - *6th April 2011*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 251(1)(a) and (4)(b) of the Finance Act 2004(a) and now exercisable by them.

Citation and commencement

1. These Regulations may be cited as the Registered Pension Schemes (Provision of Information) (Amendment) Regulations 2011 and shall come into force on 6th April 2011.

Amendment of the Registered Pension Schemes (Provision of Information) Regulations 2006

2. The Registered Pension Schemes (Provision of Information) Regulations 2006(b) are amended as follows.

3. In regulation 3 (provision of information by scheme administrator to the Commissioners)—

- (a) in the second column of the table (information) in paragraph (1)—
 - (i) for the entry in item 1 substitute—

“The name of the person to whom the payment was made, and—

 - (a) where the person is an individual, the national insurance number,
 - (b) where the person is a company, the company registration number, or
 - (c) in any other case, an alternative number obtained from HMRC,

together with the nature, amount and date of the payment.”;
 - (ii) in items 2 and 17 omit the words “, date of birth, last known address” and for “address”, in the second place it occurs, substitute “national insurance number”;
 - (iii) in items 3 to 8A omit the words “, address, date of birth”; and

(a) 2004 c. 12. The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that, in so far as it is appropriate in consequence of section 5, a reference, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs. Subsection (2) of section 251 sets out the matters referred to in subsection (1)(a) of that section, subsection (5) sets out the persons referred in subsection (4)(b) and subsection (6) defines “prescribed” for the purpose of section 251 as meaning prescribed by regulations.

(b) S.I. 2006/567, amended by S.I. 2006/1961; there are other amending instruments but none are relevant.

(iv) for the entry in item 9 substitute—

“The name and national insurance number of the member, together with—

- (a) the country in which the member’s address is located;
- (b) the amount of the sums or assets transferred and the date of the transfer;
- (c) the name of the qualifying recognised overseas pension scheme; and
- (d) the country or territory under the law of which it is established and regulated.”.

(b) for paragraph (2) substitute—

“(2) Where an individual provides the scheme administrator of a scheme with written confirmation that the individual does not qualify for a national insurance number, the scheme administrator must—

- (a) provide the Commissioners with the individual’s date of birth and address in order to obtain an alternative number from them, and
- (b) provide this alternative number in place of the national insurance number (where the national insurance number is required by paragraph (1)).

(2A) Paragraph (2B) applies to any amendment—

- (a) delivered on or after 6th April 2011 to an event report delivered before 6th April 2011, and
- (b) which relates to an individual whose details were included in respect of a reportable event in the event report which is being amended.

(2B) Where paragraph (1) requires the scheme administrator of the scheme to provide the Commissioners with an individual’s national insurance number and where the national insurance number is not known to the scheme administrator —

- (a) paragraph (2) does not apply, and
- (b) the scheme administrator may provide the date of birth in place of the national insurance number.”.

4. After regulation 11B insert—

“Information provided by individuals to scheme administrator: national insurance number

11C.—(1) Paragraph (2) applies where a scheme administrator needs an individual’s national insurance number or to obtain an alternative number in respect of an individual in order to complete an event report or a return under section 254.

(2) The individual must provide the scheme administrator with the national insurance number or the information described in paragraph (3), as appropriate, within 60 days of the date on which the scheme administrator requests the individual to provide the information.

(3) If the individual does not qualify for a national insurance number the individual must provide the scheme administrator with confirmation of this in writing, together with the individual’s date of birth and address.”.

Dave Hartnett
Mike Eland

9th February 2011

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Registered Pension Schemes (Provision of Information) Regulations 2006 (S.I. 2006/567; “the principal Regulations”).

These Regulations change the information which the scheme administrator of a registered pension scheme is required to report to HMRC in respect of certain events. The events and the information required in relation to them are set out in regulation 3 of the principal Regulations. The amendments made by these Regulations provide that where the date of birth, address and national insurance number were previously required, subject to some exceptions, only the national insurance number is now needed.

These amendments apply to all reports delivered on or after 6th April 2011 and amendments to these reports. They also apply to amendments delivered on or after 6th April 2011 which relate to reports delivered before 6th April 2011, but only where the report being amended did not contain information regarding the particular individual concerned. Where such a report does contain information about an individual in respect of whom an amendment is needed, an exception applies to allow the date of birth to be provided in place of the national insurance number where that number is not known to the scheme administrator.

There is also an exception setting out what a scheme administrator must do where an individual does not qualify for a national insurance number and provisions requiring the individual to give the administrator their national insurance number or telling the individual what to do if they do not qualify for one.

There is also a new provision in relation to the information required in respect of unauthorised payments. Where the person is neither an individual nor a company the scheme administrator needs to obtain a number from HMRC and provide it in the event report.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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STATUTORY INSTRUMENTS

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£4.00