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STATUTORY INSTRUMENTS

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**2011 No. 302**

**INCOME TAX**

**The Registered Pension Schemes (Accounting and Assessment) (Amendment) Regulations 2011**

<i>Made</i>	- - - -	<i>9th February 2011</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th February 2011</i>
<i>Coming into force</i>	- -	<i>6th April 2011</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 254(4)(b) and (6) of the Finance Act 2004<sup>(1)</sup> and now exercisable by them.

**Citation and commencement**

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

**Amendment of the Registered Pension Schemes (Accounting and Assessment) Regulations 2005**

2. Regulation 3 of the Registered Pension Schemes (Accounting and Assessment) Regulations 2005<sup>(2)</sup> (particulars required to be included in returns under section 254) is amended as follows—

- (a) number the existing text as paragraph (1);
- (b) in column 2 of Table 1 (specified particulars), in the second item omit the words “, date of birth, address”; and
- (c) at the end insert—

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

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(1) [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.

(2) [S.I. 2005/3454](#).

- (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)).
- (3) Paragraph (4) applies to any amended return (made in accordance with regulation 6)
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- (a) delivered on or after 6th April 2011 in respect of a return under section 254 of the Act delivered before 6th April 2011, and
  - (b) which relates to an individual whose details were included in the return under section 254 of the Act in relation to which an amended return is being made.
- (4) Where paragraph (1) requires the scheme administrator 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.”.

9th February 2011

*Mike Eland*  
*Dave Hartnett*  
Two of the Commissioners for Her Majesty's  
Revenue and Customs

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Registered Pension Schemes (Accounting and Assessment) Regulations 2005 (S.I. 2005/3454; “the principal Regulations”).

These Regulations change the particulars which the scheme administrator of a registered pension scheme is required to include in a return under section 254 of the Finance Act 2004 of income tax liability to HMRC. The particulars required 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 returns delivered on or after 6th April 2011 and amended returns in relation to these returns. They also apply to amended returns delivered on or after 6th April 2011 which relate to returns delivered before 6th April 2011, but only where the return in respect of which the amended return is being made does not contain information regarding the particular individual concerned. Where such a return does contain information about an individual in respect of which an amended return 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.

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.