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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.