
STATUTORY INSTRUMENTS

2021 No. 506

INCOME TAX

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

<i>Made</i>	- - - -	<i>26th April 2021</i>
<i>Laid before the House of Commons</i>	- -	<i>27th April 2021</i>
<i>Coming into force</i>		<i>6th April 2022</i>

THE PENSION (NON-TAXABLE PAYMENTS FOLLOWING DEATH) (REAL TIME INFORMATION) REGULATIONS 2021

PART 1

Introduction

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PART 2

Real time returns

4. Real time returns of information about relevant payments
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PART 3

Electronic communications

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- Signature

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE — Real time returns – specified information

1. The information specified in this Schedule is as follows.
2. The number allocated by HMRC as the pension payer’s HMRC...
3. The number allocated by HMRC as the pension payer’s PAYE...
4. The number allocated by HMRC as the pension payer’s accounts...
5. If applicable, an indication that this is the final return...
6. If applicable, an indication that this is the final return...
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,...
12. The number used by the pension payer to identify the...
13. If applicable, an indication that the payment to which the...
14. Where the return relates to a payment within paragraph 13,...
15. The tax year to which the return relates.
16. The total tax deducted in relation to the total relevant...
17. The relevant beneficiary’s pay frequency or an indication that payments...
18. The date of the payment the return relates to.
19. The tax week number or tax month number in which...
20. The value of the payment the return relates to.
21. The tax code operated on the payment the return relates...
22. If applicable, an indication that the relevant beneficiary’s tax code...
23. The total net tax deducted from the payment the return...
24. The date on which the relevant beneficiary’s entitlement to the...
25. If the relevant beneficiary’s entitlement to the relevant payment under...

Explanatory Note