
STATUTORY INSTRUMENTS

2021 No. 506

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

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,

“national insurance number” means the national insurance number allocated within the meaning of regulation 9 of the Social Security (Crediting and Treatment of Contributions, and National Insurance Numbers) Regulations 2001⁽¹⁾,

“official computer system” means a computer system maintained by or on behalf of HMRC,

“pension payer” means a person making a relevant payment,

“pension scheme” and “registered pension scheme” have the meanings given in section 150(1) and (2) respectively of the Finance Act 2004,

“relevant beneficiary” means a person to whom a relevant payment is made,

“relevant payment” has the meaning given in regulation 3, and

“tax year” means a year for which any Act provides for income tax to be charged.

Relevant payments

3.—(1) In these Regulations, any reference to a relevant payment means a payment of—

⁽¹⁾ [S.I. 2001/769](#). Regulation 9 was amended by [S.I. 2006/2897](#), [S.I. 2008/223](#), [S.I. 2015/67](#) and [S.I. 2015/1828](#).

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- (a) pension that is payable after the death of a member of a pension scheme under pension rule 2 within the meaning of section 165(1) of the Finance Act 2004(2),
- (b) pension death benefit within the meaning of section 167(2) of that Act(3), or
- (c) lump sum death benefit within the meaning of section 168(2) of that Act(4) other than—
 - (i) defined benefits lump sum death benefit within the meaning of paragraph 13 of Schedule 29 to that Act(5), or
 - (ii) uncrystallised funds lump sum death benefit within the meaning of paragraph 15 of Schedule 29 to that Act(6),

that is not PAYE pension income within the meaning of section 683(3) of the Income Tax (Earnings and Pensions) Act 2003(7).

- (2) In this regulation, “member” has the meaning given in section 151 of the Finance Act 2004.

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- (2) Section 165(1) was amended by paragraph 2(2)(a) and (b) of Schedule 19 to the Finance Act 2007 and paragraph 41 of Schedule 1 to the Taxation of Pensions Act 2014 (c. 30). There are other amendments to section 165(1) that are not relevant to this instrument.
 - (3) Section 167(2) was amended by paragraph 22(1) of Schedule 20 to the Finance Act 2007 and paragraph 2(5) of Schedule 2 to the Taxation of Pensions Act 2014.
 - (4) Section 168(2) was amended by section 22(9) of the Finance (No. 2) Act 2015 (c. 33).
 - (5) Paragraph 13 was amended by paragraph 33(2) and (3)(a) and (b) of Schedule 16 to the Finance Act 2011 (c. 11) and section 21(8) of the Finance (No. 2) Act 2015.
 - (6) Paragraph 15 was amended by paragraphs 35(2)(a) and (b) and 79(4) of Schedule 16 to the Finance Act 2011, paragraph 19(1) of Schedule 2 to the Taxation of Pensions Act 2014, paragraph 15 of Schedule 4 to the Finance Act 2015 (c. 11) and paragraph 10(1) of Schedule 5 to the Finance Act 2016 (c. 24).
 - (7) 2003 c. 1. Section 683(3) was amended by paragraph 14(2) and (3) of Schedule 31 to the Finance Act 2004, paragraph 60 of Schedule 10 to the Finance Act 2005 (c. 7), paragraph 60(2) of Schedule 16 to the Finance Act 2011 and section 22(8) (a) of the Finance (No. 2) Act 2015.