

SCHEDULE

Regulations 4, 5 and 6

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 office number.
3. The number allocated by HMRC as the pension payer’s PAYE reference.
4. The number allocated by HMRC as the pension payer’s accounts office reference.
5. If applicable, an indication that this is the final return under regulation 4 that the pension payer expects to make because this PAYE scheme has ceased (and, in that case, the date of cessation).
6. If applicable, an indication that this is the final return under regulation 4 that the pension payer expects to make for the tax year.
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, or if the return is the first return in respect of the relevant beneficiary following the commencement of the relevant beneficiary’s entitlement to a relevant payment under the pension scheme, the relevant beneficiary’s address.
12. The number used by the pension payer to identify the relevant beneficiary in this pension scheme.
13. If applicable, an indication that the payment to which the return relates is a payment to any one of—
 - (a) a body corporate,
 - (b) a trustee of a trust of which the relevant beneficiary is a beneficiary,
 - (c) the relevant beneficiary’s personal representative.
14. Where the return relates to a payment within paragraph 13, the information required by paragraphs 7 to 11 need not be provided.
15. The tax year to which the return relates.
16. The total tax deducted in relation to the total relevant payments made to date.
17. The relevant beneficiary’s pay frequency or an indication that payments are made to the relevant beneficiary on an irregular basis.
18. The date of the payment the return relates to.
19. The tax week number or tax month number in which the payment is made, where—
 - (a) “tax month” means the period beginning on the 6th day of a calendar month and ending on the 5th day of the following calendar month, and
 - (b) “tax week” means 6th April to 12th April (inclusive) and each successive period of 7 days, except that the final tax week in a tax year is just the last day of the tax year (or last 2 days in a leap year).
20. The value of the payment the return relates to.
21. The tax code operated on the payment the return relates to.

Status: This is the original version (as it was originally made).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

22. If applicable, an indication that the relevant beneficiary's tax code is being operated on a non-cumulative basis.

23. The total net tax deducted from the payment the return relates to.

24. The date on which the relevant beneficiary's entitlement to the relevant payment under the pension scheme commenced or will commence.

25. If the relevant beneficiary's entitlement to the relevant payment under the pension scheme has ceased, the date of cessation.