
STATUTORY INSTRUMENTS

2018 No. 150

The Registered Pension Schemes (Relief at Source) (Amendment) Regulations 2018

Amendments to the Registered Pension Schemes (Relief at Source) Regulations 2005

3. In regulation 10 (interim claims)—
- (a) in paragraph (1) for “6 months” substitute “3 months”;
 - (b) for paragraph (2) substitute—
 - “(2) An interim claim may not be made—
 - (a) for the tax month ending 5th July or for any subsequent month until any information required by a notice under regulation 15(1) and the annual return of information, if required by regulation 15A, in respect of that year has been made and received by an officer of Her Majesty’s Revenue and Customs; and
 - (b) until any information required by a notice under regulation 15(1) in respect of any tax month is received by an officer of Her Majesty’s Revenue and Customs.”.
 - (c) for paragraph (5) substitute—
 - “(5) If a scheme administrator discovers that an amount paid by Her Majesty’s Revenue and Customs under paragraph (4) was excessive the scheme administrator must within 90 days of the date of discovery—
 - (a) bring the excess relief into account in an interim claim;
 - (b) repay the amount of the excess to Her Majesty’s Revenue and Customs with the claim; and
 - (c) submit a schedule of the excess relief claimed to Her Majesty’s Revenue and Customs in accordance with paragraph (8), containing the information specified in paragraph (9).
 - (6) If the scheme administrator fails to repay the amount of the excess in accordance with paragraph (5)(b)—
 - (a) that amount is immediately recoverable by Her Majesty’s Revenue and Customs in the same manner as tax charged by an assessment on the scheme administrator which has become final and conclusive; and
 - (b) sections 101 (late payment interest on sums due to HMRC) and 103 (rates of interest) of the Finance Act 2009⁽¹⁾ apply for late payment interest.
 - (7) For the purposes of late payment interest under paragraph (6)(b) the late payment interest start date is the date on which the excess relief was paid under paragraph (4).
 - (8) A schedule of the excess relief claimed—
 - (a) must be in a form prescribed by the Commissioners for Her Majesty’s Revenue and Customs;

(1) 2009 c. 10. Section 101 was amended by paragraph 20(2) of Schedule 22(3) to the Finance Act 2014 (c. 26).

- (b) will be regarded as furnished in writing for the purposes of this regulation if, although not in writing, it is furnished by means of electronic communication and contains the electronic signature of the scheme administrator; and
 - (c) must include a declaration made by the scheme administrator that the information supplied is true and complete to the best of the knowledge and belief of the scheme administrator.
- (9) The information required in respect of each member in respect of whom excess relief was claimed is—
- (a) the member’s full name and permanent residential address including, where the address is in the United Kingdom, the postcode;
 - (b) if that address is different to the permanent address when the claim was made, the member’s permanent residential address at that time including, where the address is in the United Kingdom, the postcode;
 - (c) unless the member is—
 - (i) aged under 16; or
 - (ii) a citizen of a country outside the United Kingdom who is not resident in the United Kingdom,the member’s National Insurance number or the reason the member does not have one;
 - (d) the member’s date of birth;
 - (e) the dates on which the member (including any third party in respect of the member) made a contribution in relation to which excess relief was claimed;
 - (f) if applicable, the date on which the member (including any third party in respect of the member) ceased to make contributions to the scheme in respect of which excess relief was claimed;
 - (g) the amount of the member’s contributions (including any contributions by a third party in respect of the member) in respect of which excess relief had been claimed;
 - (h) the total amount of the excess relief claimed;
 - (i) the rate at which excess relief was claimed;
 - (j) the reason excess relief was claimed;
 - (k) the date on which the scheme administrator first claimed excess relief;
 - (l) the date on which the scheme administrator first discovered that excess relief had been claimed; and
 - (m) the date on which Her Majesty’s Revenue and Customs paid the claim under paragraph (4).
- (10) For the purposes of paragraphs 9(e), (f) and (g) reference to “third party” does not include the member’s employer.”.