

**2026 No. 818**

**INCOME TAX**

**INHERITANCE TAX**

**The Registered Pension Schemes (Provision of Information)  
(Miscellaneous Amendments) Regulations 2026**

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| <i>Made</i> - - - -                     | <i>13th July 2026</i> |
| <i>Laid before the House of Commons</i> | <i>15th July 2026</i> |
| <i>Coming into force</i> - -            | <i>6th April 2027</i> |

The Commissioners for His Majesty's Revenue and Customs make these Regulations in exercise of the powers conferred by section 218B of the Inheritance Tax Act 1984(a), sections 135 and 136 of the Finance Act 2002(b) and section 251 of the Finance Act 2004(c), and now exercisable by them(d).

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Registered Pension Schemes (Provision of Information) (Miscellaneous Amendments) Regulations 2026 and come into force on 6th April 2027.

(2) Subject to paragraph (3) the amendments made by these Regulations have effect for the tax year 2027-28 and subsequent tax years.

(3) Regulation 3 and regulations 5 to 8 have effect in relation to deaths occurring on or after 6th April 2027.

**Amendments to the Registered Pension Schemes (Provision of Information) Regulations 2006**

2. The Registered Pension Schemes (Provision of Information) Regulations 2006(e) are amended in accordance with regulations 3 to 7.

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- (a) 1984 c. 51. Section 218B was inserted by section 69(11) of the Finance Act 2026 (c. 11). The insertion has effect in relation to deaths and, so far as relevant, to other transfers of value occurring on or after 6th April 2027. In these footnotes, "FA" followed by a year, is a reference to a Finance Act of that year.
- (b) 2002 c. 23.
- (c) 2004 c. 12.
- (d) The functions of the Commissioners of Inland Revenue ("the former Commissioners") were transferred to the Commissioners for His Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11). See also section 50 of that Act in relation to the construction of references to the former Commissioners in other enactments.
- (e) S.I. 2006/567, "the principal Regulations" amended by Part 5 of Schedule 9 to FA 2024 (c. 3), and by S.I. 2008/720, 2012/884, 2015/1455, 2017/11, 2018/5, 2022/392, 2024/356, and 2024/1012; there are other amending instruments but none is relevant.

## Amendments to regulation 2

3. In regulation 2(1) (interpretation) at the appropriate places insert—

““beneficiary” for the purposes of regulations 10C to 10M(a) in relation to a deceased member of a pension scheme, has the meaning given in section 226B(9) of IHTA 1984(b);”;

““charities” for the purposes of regulations 10C and 10D has the meaning given in paragraph 1 of Schedule 6 to the Finance Act 2010(c);”;

““death in service payment” means a payment provided for in section 150A(6)(d) of IHTA 1984(d);”;

““excluded benefit” has the meaning given in section 150A(6) of IHTA 1984;”;

““exempt beneficiary” has the meaning given in section 29A of IHTA 1984(e);”;

““IHT account” means the account provided for in section 216 of IHTA 1984;”;

““IHT reference number” means a number generated by or on behalf of the Commissioners in relation to deceased individuals where an IHT account is appropriate for their estate;”;

““IHTA 1984” means the Inheritance Tax Act 1984;”;

““notional pension property” has the meaning given in section 150A of IHTA 1984;”;

““payment notice” has the meaning given in section 226B(1) of IHTA 1984;”;

““personal representatives” for the purpose of regulations 10G to 10M has the meaning given in section 272(1) of IHTA 1984(f);”;

““prospective personal representative” has the meaning given in section 226A(12) of IHTA 1984(g);”;

““registered clubs” for the purposes of regulations 10C and 10D has the same meaning as in Chapter 9 of Part 13 of the Corporation Tax Act 2010(h);”;

““withholding notice” has the meaning given in section 226A(3) of IHTA 1984.”.

## Amendments to regulation 3

4.—(1) Regulation 3 (provision of information by scheme administrator to the Commissioners) is amended as follows.

(2) In paragraph (6)(b) after “(7)” insert “, (8)”.

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- (a) Regulations 10C to 10M are inserted by regulation 7 of these Regulations.
- (b) Section 226B was inserted by section 68 of FA 2026 (c. 11). The insertion has effect in relation to deaths and, so far as relevant, to other transfers of value within the meaning of IHTA 1984 occurring on or after 6th April 2027. In these footnotes “IHTA 1984” is a reference to the Inheritance Tax Act 1984.
- (c) 2010 c. 13.
- (d) Section 150A was inserted by section 66 of FA 2026. The insertion has effect in relation to deaths and, so far as relevant, to other transfers of value within the meaning of IHTA 1984 occurring on or after 6th April 2027.
- (e) Section 29A was inserted by section 172(1) of FA 1989 (c. 26) and amended by section 143(2)(a) of FA 1998 (c. 36), paragraph 12(1)(b) of Schedule 37(3) to FA 2014 (c. 26), section 78(3) of FA 2026 and regulation 10 of S.I. 2005/3229.
- (f) “Personal representatives” is defined for purposes other than regulations 10G to 10M in accordance with section 989 of the Income Tax Act 2007 (c. 3) for Part 4 of FA 2004 purposes.
- (g) Section 226A of IHTA 1984 was inserted by section 68 of FA 2026. The insertion has effect in relation to deaths and, so far as relevant, to other transfers of value within the meaning of IHTA 1984 occurring on or after 6th April 2027.
- (h) 2010 c. 4.

## **Amendment to regulation 8**

**5.—**(1) Regulation 8 (death: provision of information by scheme administrator to personal representatives) is amended as follows.

(2) For paragraphs (1), (1A) and (2) substitute—

“(1) Where a payment of a relevant lump sum death benefit<sup>(a)</sup> has resulted in the deceased member’s lump sum and death benefit allowance being expended, the scheme administrator of a registered pension scheme must provide to the personal representatives of a deceased member of that scheme—

- (a) the information specified in paragraph (1A), and
- (b) the information specified in paragraphs (2) and (3) further to a request by the personal representatives of the deceased member of that scheme.

(1A) The information specified in this paragraph is—

- (a) the name of the scheme and the name and address of the scheme administrator of the scheme,
- (b) each relevant reference number, if any, in relation to the deceased member, and
- (c) the amount of the relevant lump sum death benefit paid.

The information is to be provided no later than the last day of the period of 3 months beginning with the day on which the final such payment is made.

(2) The information specified in this paragraph is—

- (a) the name, address, date of birth, and, if applicable and if known, the national insurance number of each individual to whom a relevant lump sum death benefit in respect of the deceased member has been paid under the scheme,
- (b) for each individual referred to in sub-paragraph (a), the amount of the member's lump sum and death benefit allowance expended by, and the amount and the date of payment of, each relevant lump sum death benefit paid by the scheme in relation to the member, and
- (c) for each payment referred to in sub-paragraph (b), confirmation of the amount, if any, by which each individual’s entitlement to the lump sum death benefit was reduced because of an adjustment under section 226B(6) of IHTA 1984.

The information in paragraph (2) must be provided no later than the end of the period of one month beginning with the date on which the scheme administrator receives the request from the personal representatives.”.

## **Amendments to regulation 10**

**6.—**(1) Regulation 10 (death: provision of information by personal representatives to the Commissioners) is amended as follows.

(2) In paragraph (2)—

- (a) omit the “and” at the end of sub-paragraph (c), and
- (b) after sub-paragraph (c) insert—

“(ca) for the individual referred to in sub-paragraph (bb)<sup>(b)</sup>, confirmation of the amount (if any) by which that individual’s entitlement to the lump sum death

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(a) “Relevant lump sum death benefit” is defined in regulation 2 of the principal Regulations.

(b) Sub-paragraph (bb) was inserted by paragraph 110(4)(c) of Schedule 9 to FA 2024 (c. 3).

benefit was reduced because of an adjustment under section 226B(6) of IHTA 1984; and”.

(3) In paragraph (3)(b), for “30 days” substitute “2 months”.

#### **Death: provision of information amendments**

7. After regulation 10B (death: provision of information by trustee to beneficiary)(a) insert—

##### **“Death: provision of information by scheme administrator to personal representatives**

**10C.**—(1) The scheme administrator of a registered pension scheme must provide to the personal representatives of a deceased member of that scheme the information specified in paragraph (2).

(2) The information specified in this paragraph is—

- (a) the name of the scheme and the name and address of the scheme administrator of the scheme,
- (b) the reference number, if any, allocated by the scheme administrator to the member,
- (c) whether the pension scheme is an investment-regulated pension scheme(b),
- (d) the value of the notional pension property at the date of the member’s death,
- (e) whether the value of the notional pension property is a provisional estimate, and, if so, the reason for the provisional estimate,
- (f) where any of the beneficiaries of the notional pension property fall within categories (i) to (iii), the percentage which will be allocated to each category—
  - (i) charities or registered clubs(c),
  - (ii) surviving spouse or civil partner(d), and
  - (iii) any other exempt beneficiaries(e).

(3) The information specified in paragraph (2)(a) to (e) is to be provided within the period of 28 days beginning with the day on which a request for it is received by the scheme administrator from the member’s personal representatives.

(4) The information specified in paragraph (2)(f) is to be provided by the later of—

- (a) the end of the period specified in paragraph (3), and
- (b) the end of the period of 14 days beginning with the day on which all of the beneficiaries are decided in accordance with the scheme rules.

(5) Where the information specified in paragraph (2)(d) is a provisional estimate, the actual value must be provided within the period of 14 days beginning with the day on which the actual value is ascertained by the scheme administrator.

##### **Death: provision of information by insurance company to personal representatives**

**10D.**—(1) Where—

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- (a) Regulations 10A and 10B were inserted by regulation 3 of S.I. 2017/11.
  - (b) “Investment-regulated pension scheme” has the meaning given in paragraphs 1 to 3 of Schedule 29A to FA 2004.
  - (c) This exemption is set out in section 23 of IHTA 1984.
  - (d) This exemption is set out in section 18 of IHTA 1984.
  - (e) Section 210(8) of IHTA 1984 lists the provisions in IHTA 1984 under which a payment of a benefit renders the transfer of value on death an exempt transfer to the extent of the payment.

- (a) an insurance company has paid a lifetime annuity<sup>(a)</sup> or a scheme pension, to an individual who has been a member of a registered pension scheme, purchased with sums or assets held for the purposes of that scheme, and
- (b) the member to whom that annuity or pension was payable has died,

the insurance company must, on request by the member's personal representatives, provide them with the information specified in paragraph (2).

(2) The information specified in this paragraph is—

- (a) the name and address of the insurance company,
- (b) the reference number, if any, allocated by the insurance company to the member,
- (c) the value of the notional pension property at the date of the member's death,
- (d) an indication of whether the value of the notional pension property is a provisional estimate, and, if so, the reason for the provisional estimate, and
- (e) where any of the beneficiaries of the notional pension property fall within categories (i) to (iii), the percentage which will be allocated to each category<sup>(b)</sup>—
  - (i) charities or registered clubs,
  - (ii) surviving spouse or civil partner, and
  - (iii) any other exempt beneficiaries.

(3) The information specified in paragraph (2)(a) to (d) is to be provided within the period of 28 days beginning with the day on which a request for it is received from the member's personal representatives.

(4) The information specified in paragraph (2)(e) is to be provided by the later of—

- (a) the end of the period specified in paragraph (3), and
- (b) the end of the period of 14 days beginning with the day on which all of the beneficiaries are decided in accordance with the terms of the insurance policy.

(5) Where the information specified in (2)(c) is a provisional estimate, the actual value must be provided within the period of 14 days beginning with the day on which the actual value is ascertained by the insurance company.

**Provision of further information by scheme administrator to personal representatives where personal representatives are required to file an IHT account**

**10E.**—(1) This regulation applies where the personal representatives of a deceased member of a registered pension scheme have to file an IHT account and require information from the scheme administrator of that scheme.

(2) The scheme administrator must provide to the personal representatives the information specified in paragraph (3).

(3) The information specified in this paragraph is—

- (a) the name of the scheme and the name and address of the scheme administrator of the scheme,
- (b) the reference number, if any, allocated by the scheme administrator to the member,
- (c) the name and address of each beneficiary,

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(a) "Lifetime annuity" has the meaning given in paragraph 3 of Schedule 28 to FA 2004. There is also an index of definitions and abbreviations for part 4 of FA 2004 in section 280 of FA 2004 and referenced in regulation 2 of the principal Regulations.

(b) The definitions used in this sub-paragraph in categories (i) to (iii) are drawn from IHTA 1984 and are set out further in the footnotes to regulation 10C.

- (d) the national insurance number (if applicable and if known) of each beneficiary,
  - (e) where a beneficiary is a trust, the trust name, and the names and addresses of the trustees,
  - (f) the value and percentage of the notional pension property to which each beneficiary is entitled, and
  - (g) whether the scheme administrator has paid, or intends to pay, excluded benefits to any beneficiary in the form of one or more of the payments specified in paragraph (4) (“relevant payments”).
- (4) The relevant payments specified are—
- (a) a dependants’ scheme pension,
  - (b) a trivial commutation lump sum death benefit derived from the commutation of an entitlement to a dependants’ scheme pension<sup>(a)</sup>,
  - (c) a dependants’ annuity<sup>(b)</sup> or nominees’ annuity<sup>(c)</sup> purchased together with the lifetime annuity, and
  - (d) a death in service payment.
- (5) For the purposes of this regulation a “trivial commutation lump sum death benefit” has the meaning given in paragraph 20 of Schedule 29 to the Finance Act 2004.
- (6) Where one or more relevant payments have been, or are to be, made the scheme administrator must specify which ones, and provide the following additional information—
- (a) where paragraph (4)(a) or (c) applies, the initial annual rate of any dependants’ scheme pension, or annuity, and
  - (b) where paragraph (4)(d) applies, the amount of each payment.
- (7) The information specified in paragraphs (3) and (6) is to be provided before the later of the following—
- (a) the end of the period of 28 days beginning with the day on which a request for it is received from the member’s personal representatives, and
  - (b) the end of the period of 14 days beginning with the day on which all of the beneficiaries are decided in accordance with the scheme rules.

**Provision of further information by insurance company to personal representatives where an IHT account is required**

**10F.—(1) Where—**

- (a) an insurance company has paid a lifetime annuity or a scheme pension, to an individual who has been a member of a registered pension scheme, purchased with sums or assets held for the purposes of that scheme,
  - (b) the member to whom that annuity or scheme pension was payable has died, and
  - (c) the personal representatives of the deceased member have to file an IHT account,
- the insurance company must, on request by the member’s personal representatives, provide them with the information specified in paragraph (2).
- (2) The information specified in this paragraph is—
- (a) the name and address of the insurance company,

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(a) “Dependants’ scheme pension” has the meaning given in paragraph 16 of Schedule 28 to FA 2004.  
 (b) “Dependants’ annuity” has the meaning given in Paragraph 17 of Schedule 28 to FA 2004.  
 (c) “Nominees’ annuity” has the meaning given in paragraph 27AA of Schedule 28 to FA 2004. This paragraph was inserted by paragraph 3(2) of Schedule 4 to FA 2015 (c. 11).

- (b) the reference number, if any, allocated by the insurance company to the member,
  - (c) the name and address of each beneficiary,
  - (d) the national insurance number (if applicable and if known) of each beneficiary,
  - (e) if a beneficiary is a trust, the trust name, and the names and addresses of the trustees,
  - (f) the value and percentage of the notional pension property to which each beneficiary is entitled, and
  - (g) whether the scheme administrator has paid, or intends to pay, excluded benefits to any beneficiary in the form of a dependants' or nominees' annuity purchased together with the lifetime annuity, and, if so, the initial annual rate of the annuity.
- (3) The information specified in paragraph (2) is to be provided before the later of the following—
- (a) the end of the period of 28 days beginning with the day on which a request for it is received from the member's personal representatives, and
  - (b) the end of the period of 14 days beginning with the day on which all of the beneficiaries are decided in accordance with the terms of the insurance policy.

**Provision of information where a withholding notice is given to the scheme administrator**

**10G.**—(1) This regulation applies where a personal representative, or a prospective personal representative, of a deceased member of a registered pension scheme has given a notice that purports to be a withholding notice to the scheme administrator of that scheme.

(2) The scheme administrator must provide the information specified in paragraph (3) to the person who has given the notice.

(3) The information specified in this paragraph is—

- (a) confirmation of receipt of the notice,
- (b) whether the scheme administrator accepts that the notice is a valid withholding notice, and
- (c) if the scheme administrator considers the notice to be invalid, the reason why it is considered to be invalid.

(4) If the scheme administrator accepts that the notice is valid, the information specified in paragraph (5) must be provided to the person who has given the notice.

(5) The information specified is—

- (a) the total amount being withheld under the notice,
- (b) whether the amount is based on a provisional estimate of the value of the notional pension property, and
- (c) where any beneficiaries have been decided in accordance with the scheme rules—
  - (i) the name of each beneficiary, and
  - (ii) the amount withheld from each beneficiary.

(6) The information specified in paragraph (3) is to be provided before the end of the period of 14 days beginning with the day on which the notice was received by the scheme administrator.

(7) The information specified in paragraph (5) is to be provided before the end of the period of 28 days beginning with the day on which the notice was received by the scheme administrator.

**Provision of information by scheme administrator: withholding notice and transfers**

**10H.**—(1) This regulation applies where—

- (a) a personal representative, or a prospective personal representative, of a deceased member of a registered pension scheme has given a notice that purports to be a withholding notice to the scheme administrator of that scheme,
- (b) the scheme administrator—
  - (i) accepts that the notice is a valid withholding notice, or
  - (ii) has not yet considered the validity of the notice, and
- (c) some or all of the rights of the member to benefits under the rules of a registered pension scheme (“the transferring scheme”) to which the member has become entitled are, or are to be, included in a relevant transfer to another pension scheme or insurance company.

(2) The scheme administrator of the transferring scheme must provide the information specified in paragraph (3) to the person who has given the notice.

(3) The information specified in this paragraph is—

- (a) the name of the pension scheme or insurance company to which the relevant transfer has been, or will be, made (“the new scheme”),
- (b) the name and address of the scheme administrator of the new scheme, and
- (c) the date of the relevant transfer to the new scheme.

(4) The information specified in paragraph (3) is to be provided before the later of the following—

- (a) the end of the period of 14 days beginning with the day on which the relevant transfer is made to the new scheme, and
- (b) the end of the period of 14 days beginning with the day on which the notice referred to in paragraph (1) is given to the scheme administrator.

(5) For the purposes of this regulation, a “relevant transfer”, in relation to a member of a pension scheme, means a transfer which involves the transfer of sums and assets held for the purposes of, or representing accrued rights under, the arrangements under the scheme in relation to that member, to another pension scheme or insurance company.

**Provision of information by scheme administrator: withholding notice information to beneficiaries**

**10I.**—(1) This regulation applies where a scheme administrator of a registered pension scheme receives a notice that purports to be a withholding notice from a personal representative, or a prospective personal representative, of a deceased member of a registered pension scheme.

(2) If the scheme administrator accepts the notice as a valid withholding notice, the scheme administrator must provide the information specified in paragraph (3) to the beneficiaries.

(3) The information specified in this paragraph is—

- (a) the date of receipt of the withholding notice, and
- (b) the name, address, and any other contact information that the scheme administrator holds for the person who gave the notice.

(4) The information specified in paragraph (3) is to be provided before the later of the following—

- (a) the end of the period of 14 days beginning with the date of receipt of the notice by the scheme administrator, and
- (b) the end of the period of 14 days beginning with the day on which a beneficiary is decided in accordance with the scheme rules.

(5) If any beneficiaries are decided in accordance with the scheme rules after the notice specified in paragraph (1) is received by the scheme administrator, the information is to be provided to those beneficiaries before the end of the period of 14 days beginning with the day on which that person becomes a beneficiary.

**Provision of information by scheme administrator: confirmation to beneficiaries following payment of inheritance tax pursuant to a payment notice**

**10J.**—(1) This regulation applies where a scheme administrator of a registered pension scheme makes a payment of inheritance tax, and interest if due, following receipt of a payment notice given by a beneficiary of a deceased member of that scheme.

(2) The scheme administrator must provide the information specified in paragraph (3) to the beneficiary who gave the notice.

(3) The information specified in this paragraph is—

- (a) the name of the scheme member,
- (b) the date of death of the scheme member,
- (c) the IHT reference number,
- (d) the amount of inheritance tax paid, excluding interest,
- (e) the amount of interest paid, if any,
- (f) the date of payment,
- (g) the payment reference number provided by or on behalf of the Commissioners<sup>(a)</sup>, and
- (h) confirmation that the beneficiary's entitlement to benefits under the scheme has been reduced by the amount in (d), and in (e) where interest is paid.

(4) The information specified in paragraph (3) is to be provided before the end of the period of 14 days beginning with the day on which the payment referred to in paragraph (1) is made by the scheme administrator.

**Provision of information by scheme administrator: confirmation to personal representatives following payment of inheritance tax pursuant to a payment notice from a beneficiary**

**10K.**—(1) This regulation applies where a scheme administrator of a registered pension scheme makes a payment of inheritance tax, and interest if due, following receipt of a payment notice given by a beneficiary of a deceased member of that scheme.

(2) The scheme administrator must provide the information specified in paragraph (3) to the deceased member's personal representatives, or prospective personal representative.

(3) The information specified in this paragraph is the—

- (a) name of the scheme member,
- (b) date of death of the scheme member,
- (c) IHT reference number,

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(a) "The Commissioners" is defined in regulation 2(1) of the principal Regulations.

- (d) amount of inheritance tax paid, excluding interest,
- (e) amount of interest paid, if any,
- (f) date of payment,
- (g) payment reference number provided by or on behalf of the Commissioners, and
- (h) name and address of the beneficiary who gave the payment notice.

(4) The information specified in paragraph (3) is to be provided before the end of the period of 14 days beginning with the day on which the payment referred to in paragraph (1) is made by the scheme administrator.

**Provision of information by scheme administrator: confirmation to personal representatives following payment of inheritance tax pursuant to a payment notice from the personal representatives**

**10L.**—(1) This regulation applies where a scheme administrator of a registered pension scheme makes a payment of inheritance tax, and interest if due, following receipt of a payment notice given by the personal representatives of a deceased member of that scheme.

(2) The scheme administrator must provide the information specified in paragraph (3) to the personal representative who gave the notice.

(3) The information specified in this paragraph is—

- (a) the name of the scheme member,
- (b) the date of death of the scheme member,
- (c) the IHT reference number,
- (d) the amount of inheritance tax paid, excluding interest,
- (e) the amount of interest paid, if any,
- (f) the date of payment,
- (g) the payment reference number provided by or on behalf of the Commissioners,
- (h) confirmation of the amount by which each beneficiary's entitlement to benefits under the scheme has been reduced, to the extent this has been decided, and
- (i) if the beneficiaries have not all yet been decided under the scheme rules, the total amount by which the entitlement to benefits under the scheme has been reduced by the payment referred to in paragraph (1).

(4) The information specified in paragraph (3) is to be provided before the end of the period of 14 days beginning with the day on which the payment referred to in paragraph (1) is made by the scheme administrator.

**Provision of information by scheme administrator: confirmation to beneficiaries following payment of inheritance tax pursuant to a payment notice from the personal representatives**

**10M.**—(1) This regulation applies where a scheme administrator of a registered pension scheme makes a payment of inheritance tax, and interest if due, following receipt of a payment notice given by the personal representatives of a deceased member of that scheme.

(2) The scheme administrator must provide the information specified in paragraph (3) to each beneficiary whose entitlement to notional pension property has been reduced by the payment referred to in paragraph (1).

(3) The information specified in this paragraph is the—

- (a) name of the scheme member,

- (b) date of death of the scheme member,
- (c) IHT reference number,
- (d) payment reference number provided by or on behalf of the Commissioners,
- (e) name and address of the personal representative who gave the payment notice,
- (f) amount of inheritance tax paid on behalf of that beneficiary, and
- (g) amount of interest, if any, paid on behalf of that beneficiary.

(4) Unless and to the extent that paragraph (5) applies, the information specified in paragraph (3) is to be provided before the end of the period of 14 days beginning with the day on which the payment referred to in paragraph (1) is made by the scheme administrator.

(5) If any beneficiaries are decided in accordance with the scheme rules after the payment referred to in paragraph (1) is made, the information is to be provided to those beneficiaries before the end of the period of 14 days beginning with the day on which that person becomes a beneficiary.”.

**Amendment to the Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) Regulations 2006**

**8.—**(1) The Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) Regulations 2006<sup>(a)</sup> are amended as follows.

(2) In Schedule 1 (information which must be supplied to Revenue and Customs by an approved method of electronic communications), in the entry beginning “An event report” omit “in any of entries 1 to 8A and 10 to 21 and 24”.

13th July 2026

*Jonathan Athow*  
*Justin Holliday*  
Two of the Commissioners for His Majesty’s Revenue and Customs

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<sup>(a)</sup> S.I. 2006/570; relevant amending instruments are S.I. 2012/884 and S.I. 2026/698.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Registered Pension Schemes (Provision of Information) Regulations 2006 (“the principal Regulations”) which concern the provision of information by persons such as members and scheme administrators of registered pension schemes. These Regulations are being made to support changes made by Part 2 of the Finance Act 2026 (“the new provisions”) which mean that from 6th April 2027, most unused pension funds and pension death benefits will be brought within the value of a deceased person’s estate for inheritance tax purposes. The Regulations also amend the Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) Regulations 2006 (“the Electronic Communication Regulations”) to require information to be supplied electronically.

Regulation 3 inserts new definitions into regulation 2(1) of the principal Regulations.

Regulation 4 makes a minor amendment to clarify the timing requirements for providing information for event 20A in the table appended to regulation 3(1) of the principal Regulations. This corrects an omission from when event 20A was inserted by regulation 3 of the Registered Pension Schemes and Overseas Pension Schemes (Miscellaneous Amendments) Regulations 2018.

Regulation 5 amends regulation 8 of the principal Regulations (provision of information by scheme administrator to personal representatives) to require confirmation of the amount, if any, by which a beneficiary’s entitlement to the lump sum death benefit was reduced because of an adjustment under the new provisions. It also clarifies when information must be provided under this regulation.

Regulation 6 amends regulation 10 of the principal Regulations (provision of information by personal representatives to the Commissioners) to require confirmation of the amount, if any, by which a beneficiary’s entitlement to the lump sum death benefit was reduced because of an adjustment under the new provisions.

Regulation 7 amends the principal Regulations to insert new regulations 10C to 10M. Regulations 10C to 10I specify the information required to be provided by scheme administrators and insurance companies to personal representatives, a prospective personal representative and beneficiaries to enable them to comply with the new provisions. Regulations 10J to 10M specify the information to be provided by scheme administrators when a payment of inheritance tax has been made by them on behalf of a personal representative or a beneficiary.

Regulation 8 amends and extends the Electronic Communication Regulations to require the information specified to be provided by an approved method of electronic communications so that it applies to all reportable events in the table in paragraph (1) of regulation 3 of the principal Regulations.

A Tax Information and Impact Note covering this instrument was published on 26th November 2025 as part of the Budget and Finance Bill publications and is available on the website at <http://www.gov.uk/government/publications/inheritance-tax-unused-pension-funds-and-death-benefit/s/inheritance-tax-unused-pension-funds-and-death-benefits>. It remains an accurate summary of the impacts that apply to this instrument.

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