

1 Additional information to be contained in returns

- (1) In section 8 of TMA 1970 (personal return), after subsection (1H) insert—
- “(1I) Where a person is required to make and deliver a return under this section, the person may be required by an officer of His Majesty’s Revenue and Customs to include in the return any information that is specified or described in regulations made by the Commissioners (whether or not the information is relevant for the purpose mentioned in subsection (1)).
 - (1J) The Commissioners may only specify or describe information in regulations under subsection (1I) if the Commissioners consider that the information is relevant for the purpose of the collection and management of any of the taxes listed in section 1.
 - (1K) A person who fails to comply with a requirement imposed on them by virtue of subsection (1I) is liable to a penalty of £60.”
- (2) In section 8A of TMA 1970 (trustee’s return), after subsection (1F) insert—
- “(1G) Where a person is required to make and deliver a return under this section, the person may be required by an officer of His Majesty’s Revenue and Customs to include in the return any information that is specified or described in regulations made by the Commissioners (whether or not the information is relevant for the purpose mentioned in subsection (1)).
 - (1H) The Commissioners may only specify or describe information in regulations under subsection (1G) if the Commissioners consider that the information is relevant for the purpose of the collection and management of any of the taxes listed in section 1.
 - (1I) A person who fails to comply with a requirement imposed on them by virtue of subsection (1G) is liable to a penalty of £60.”
- (3) In section 12AA of TMA 1970 (partnership return), after subsection (5E) insert—
- “(5F) Where a person is required to make and deliver a return under this section, the person may be required by an officer of His Majesty’s Revenue and Customs to include in the return any information that is specified or described in regulations made by the Commissioners (whether or not the information is relevant for the purpose mentioned in subsection (1)).
 - (5G) The Commissioners may only specify or describe information in regulations under subsection (5F) if the Commissioners consider that the information is relevant for the purpose of the collection and management of any of the taxes listed in section 1.
 - (5H) A person who fails to comply with a requirement imposed on them by virtue of subsection (5F) is liable to a penalty of £60.”

- (4) In Chapter 6 of Part 11 of ITEPA 2003 (pay as you earn), before section 708 insert—

“707A Provision of additional information to His Majesty’s Revenue and Customs

- (1) PAYE regulations may include provision requiring an employer to provide any information that is specified or described in regulations made by the Commissioners (whether or not that information is also relevant to the assessment, charge, collection and recovery of income tax in respect of PAYE income).
- (2) The Commissioners for His Majesty’s Revenue and Customs may only specify or describe information in regulations under subsection (1) if the Commissioners consider that the information is relevant for the purpose of the collection and management of any of the taxes listed in section 1 of TMA 1970.”
- (5) The amendments made by this section have effect for the tax year 2025-26 and subsequent tax years.