STATUTORY INSTRUMENTS

2025 No. 84

INCOME TAX

The Income Tax (Additional Information to be included in Returns) Regulations 2025

Made - - - -	*27th January 2025*
Laid before the House of Commons	*28th January 2025*
Coming into force - -	*6th April 2025*

The Commissioners for His Majesty's Revenue and Customs, in exercise of the powers conferred by sections 8(1I) and (1L), 8A(1G) and (1J) and 12AA(5F) and (5I) of the Taxes Management Act 1970(**a**) make the following Regulations.

In accordance with sections 8(1J), 8A(1H) and 12AA(5G) of the Taxes Management Act 1970(**b**), the Commissioners consider that the information specified by these Regulations is relevant for the purpose of the collection and management of income tax.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Income Tax (Additional Information to be included in Returns) Regulations 2025 and come into force on 6th April 2025.

(2) In these Regulations—

"personal return" means a return in pursuance of a notice under section 8(1) of the Taxes Management Act 1970(**c**);

"trustee's return" means a return in pursuance of a notice under section 8A(1) of the Taxes Management Act 1970(**d**).

Additional information to be provided in relation to commencement and cessation of business activities

2.—(1) This regulation applies to a person required to make and deliver a personal return, a trustee's return or a partnership return(**a**) for a year of assessment ("the relevant year") after the tax year(**b**) 2024-25.

(**a**) 1970 c. 9. Sections 8(1I) and (1L), 8A(1G) and (1J) and 12AA(5F) and (5I) were inserted by section 36(1), (2) and (3) of the Finance Act 2024 (c. 3).

(**b**) Sections 8(1J), 8A(1H) and 12AA(5G) were inserted by section 36(1), (2) and (3) of the Finance Act 2024.

(**c**) Section 8(1) was substituted by section 178(1) of the Finance Act 1994 (c. 9) and amended by section 121(1) of the Finance Act 1996 (c. 8) and Part 5(3) of Schedule 27 to the Finance Act 2007 (c. 11). There is also an amendment to section 8(1) by paragraph 3(3) of Schedule 14 to the Finance (No. 2) Act 2017 (c. 32) but this is not yet in force.

(**d**) Section 8A(1) was substituted by section 178(2) of the Finance Act 1994 and amended by section 103(3) of the Finance Act 1995 (c. 5), section 121(1) of the Finance Act 1996 and section 89(2) of and Part 5(3) of Schedule 27 to the Finance Act 2007. There is also an amendment to section 8A(1) by paragraph 4(3) of Schedule 14 to the Finance (No. 2) Act 2017 but this is not yet in force.

(2) If the return is required to contain information relating to a business activity carried on by the person which commenced or ceased during the relevant year, the person must include in the return the date on which the business activity commenced or ceased.

(3) In this regulation, "business activity" means a trade, profession or vocation which may give rise to profits chargeable to income tax under Chapter 2 of Part 2 of ITTOIA 2005(**c**).

Additional information to be provided in relation to directorships, close companies and dividend income

3.—(1) Regulations 4 and 5 apply to a person required to make and deliver a personal return for a year of assessment ("the relevant year") after the tax year 2024-25.

(2) In regulations 4 and 5, "close company" has the meaning given in section 439 of CTA 2010(**d**).

4. The person must include in the return the following additional information—

(a) whether the person was a director of a company(**e**) during the relevant year;

(b) if so, whether any such company was a close company.

5.—(1) If the person was a director of a close company during the relevant year, the person must include in the return the following additional information—

(a) the name and registered number of the close company;

(b) the amount received by the person by way of dividend income from the close company during the relevant year (which may be zero);

(c) the percentage of the share capital of the close company held by the person (which may be zero); and if that percentage has changed during the relevant year, the figure to be included is the highest such percentage.

(2) In paragraph (1)(a), "registered number" has the meaning given in section 1066(1) of the Companies Act 2006(**f**).

(3) In paragraph (1)(b), "dividend income" has the meaning given in section 19(2) of ITA 2007(**g**).

Penny Ciniewicz
Carol Bristow

27th January 2025 Two of the Commissioners for His Majesty's Revenue and Customs

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(**a**) The definition of "partnership return" in section 118(1) of the Taxes Management Act 1970 (which refers to section 12AA(10A)) was inserted by paragraph 33(2) of Schedule 29 to the Finance Act 2001 (c. 9).

(**b**) The definition of "tax year" given in section 4(2) of the Income Tax Act 2007 (c. 3) ("ITA 2007") applies for the purposes of the Income Tax Acts (by section 989 of ITA 2007).

(**c**) 2005 c. 5. The definition of "ITTOIA 2005" in section 118(1) of the Taxes Management Act 1970 was inserted by paragraph 380 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005 ("ITTOIA 2005"). "Profession" and "vocation" are not defined in ITTOIA 2005. Part 2 of Schedule 4 to ITTOIA 2005 (as amended by paragraph 592(55) of Schedule 1 to ITA 2007) refers to the definition of "trade" in section 989 of ITA 2007.

(**d**) 2010 c. 4. The definition of "CTA 2010" in section 118(1) of the Taxes Management Act 1970 was inserted by paragraph 159(b) of Schedule 1 to the Corporation Tax Act 2010 ("CTA 2010").

(**e**) The definition of "company" in section 118(1) of the Taxes Management Act 1970 (which refers to section 1121, read with section 617, of CTA 2010) was inserted by paragraph 159(a) of Schedule 1 to CTA 2010.

(**f**) 2006 c. 46.

(**g**) 2007 c. 3. The definition of "ITA 2007" in section 118(1) of the Taxes Management Act 1970 was inserted by paragraph 263(b) of Schedule 1 to ITA 2007.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations specify additional information which persons are required to include in certain tax returns which they may be required to make and deliver to His Majesty's Revenue and Customs.

Regulation 2 requires the inclusion, in personal returns, trustee's returns and partnership returns, of the dates of commencement and cessation of business activities.

Regulations 3, 4 and 5 require the inclusion, in personal returns, of information concerning directorships, close companies and dividend income.

A revised Tax Information and Impact Note covering this instrument was published on 14 March 2024 alongside draft statutory instruments for technical consultation. This is available on the website at https://www.gov.uk/government/consultations/draft-legislation-improving-the-data-hmrc-collects-from-its-customers/draft-statutory-instruments-impacts-improving-the-data-hmrc-collects-from-its-customers.

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£5.78

http://www.legislation.gov.uk/id/uksi/2025/84

ISBN 978-0-34-826827-0

