
STATUTORY INSTRUMENTS

2012 No. 847

The Data-gathering Powers (Relevant Data) Regulations 2012

Interest etc

6. Information relating to the following payments is not relevant data for the purposes of a data-holder of the type described in paragraph 12—

- (a) a payment in respect of a certificate of deposit within the meaning given by section 1019 of the Income Tax Act 2007⁽¹⁾;
- (b) a payment in respect of an investment or a deposit held by a branch of a person to whom a data-holder notice is issued, where the branch is situated in a territory other than the United Kingdom;
- (c) a payment falling within regulation 9(c) or 10(d) if the name and address of the person to whom the interest was paid or credited is not the person beneficially entitled to the interest;
- (d) a payment in respect of an investment under a plan provided for by regulations made under Chapter 3 of Part 6 of the Income Tax (Trading and Other Income) Act 2005⁽²⁾;
- (e) a payment to or a receipt for a person other than an individual (in whatever capacity the individual is acting), except where the case falls within regulation 9(c) or 10(d);
- (f) any other payment not falling within any of paragraphs (a) to (e) which is specified in the data-holder notice as being a payment in respect of which information is not required.

Commencement Information

II Reg. 6 in force at 1.4.2012, see [reg. 1](#)

⁽¹⁾ 2007 c. 3.

⁽²⁾ 2005 c. 5; Chapter 3 was amended by section 50 of and paragraphs 131 and 132 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11), section 40 of the Finance Act 2008 (c. 9) and section 40 of the Finance Act 2011 (c. 11).

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Data-gathering Powers (Relevant Data) Regulations 2012. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- reg. 6(c) omitted by [S.I. 2013/1811 reg. 3](#)
- reg. 6(e) words added by [S.I. 2013/1811 reg. 4](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 11A inserted by [S.I. 2013/1811 reg. 5](#)
- reg. 11A(1)(b)(c) substituted for reg. 11A(1)(b)-(f) by [S.I. 2016/979 reg. 4\(a\)](#)
- reg. 11A(2) words inserted by [S.I. 2016/979 reg. 4\(b\)\(ii\)](#)
- reg. 11A(2) words omitted by [S.I. 2016/979 reg. 4\(b\)\(i\)](#)
- reg. 11B11C inserted by [S.I. 2016/979 reg. 5](#)
- reg. 11D inserted by [S.I. 2017/1175 reg. 3](#)
- reg. 13A inserted by [S.I. 2019/1221 reg. 2](#) (This amendment not applied to legislation.gov.uk. Affecting Regulations revoked on IP completion day by virtue of S.I. 2020/1495, regs. 1(2), 26(b); S.I. 2020/1641, reg. 2, Sch.)