



**HM Revenue
& Customs**

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Date 2 September 2010
Our Ref S01260
Your Ref

Dear Sirs

I am writing to you in your capacity as Scheme Administrator of the Springfield Pension Scheme PSTR 00744866RH.

In addition to an APSS106 Annual Claim Form, a Scheme Administrator must complete form APSS107 Annual Statistical Return. If you have submitted the APSS107 for the appropriate schemes please disregard this letter. If you have not submitted the form but are required to do so, please note that the form is now **overdue** and you should arrange to send the completed form to us as soon as possible. I should advise that failure to submit the form by 5 October 2010 **may affect any future interim claims submitted** until the form is received.

The form should be returned to HMRC (Pension Scheme Services, Nottingham) by 5 June following the end of the relevant tax year. The form is available at <http://www.hmrc.gov.uk/pensionschemes/source.htm>. Please refer to the guidance available on the website, Registered Pensions Scheme Manual RPSM05301100 for further instruction on completion of the return.

Yours faithfully

Pension Scheme Services

To help us improve customer service, please quote our reference number and provide a daytime telephone number in any correspondence.

Information is available in large print, audio tape and Braille formats.
Text Relay service prefix number – 18001



Relief at Source Guidance

APSS 105 Interim Claim Form

Where a pension scheme operates relief at source Scheme Administrators should use form APSS 105 to make in year claims for tax relief due on member's contributions. This form can be downloaded from www.hmrc.gov.uk/pensionschemes/apss105.pdf

The form should reach us no later than the last working day of the month of claim so that payment can be made to you on the 21st day of the following month (or the next working day after that date). For example, a claim to the period 5 June must reach us by the last working day of June in order that the payment can then be made on 21 July or if this falls on a weekend or Bank Holiday, the next working day.

APSS 106 Annual Claim Form

The APSS 106 form is a summary to show the total amount of tax that has been reclaimed from HMRC throughout the tax year. The form also allows the Scheme Administrator to reclaim any further tax, which is owed to the pension scheme, or to repay tax back to HMRC, which has been incorrectly reclaimed.

This form is used by a Scheme Administrator to make an annual claim for tax relief due on member's contributions. This form can be downloaded from www.hmrc.gov.uk/pensionschemes/apss106.pdf.

This form should reach us no later than 6 October following the end of the tax year. Payments can then be made to the pension scheme on the 21st day of the following month.

If the form is not submitted by 6 October, any future claims will not be processed until this form has been received.

If a Scheme Administrator has requested repayments during the year, they must complete the annual claim form.

APSS 107 Annual Statistical Return

This return supplies HMRC with statistics about the members of your scheme. The Scheme Administrator is only required to complete this return only if a scheme has been claiming relief at source during any time during the period to which the return relates. This return can be downloaded from <http://www.hmrc.gov.uk/pensionschemes/apss107.pdf>

This form should reach us no later than 5 June following the end of the tax year to which it relates.

If the form is not submitted by 6 June, any future claims will not be processed until this form has been received.

Detailed guidance regarding the above Relief at Source forms can be found at: hmrc.gov.uk/manuals/rpsmmanual/RPSM05301000.htm

RPSCOM100 (Z) Scheme Administrator's Annual Return

Scheme Administrators are only required to submit this return if we write and ask you for it in a formal notice. These notices are issued in February each year. If you have not received this letter, please do not submit the return. If you have, the following applies:

The return provides HMRC with details of scheme members and their fund value.

The return must be filed no later than 5 October.

Please also note that when entering the reference for this return the Scheme Administrator should replace the first alpha character with the letter 'P'. For example on the APSS105 or APSS106 claim forms, the Administrator would show 'A1234' but for this information return, the Scheme Administrator would show the reference as 'P1234'.

Further guidance about this return can be found at: www.hmrc.gov.uk/specialist/ppshp.htm