HM Revenue
& Customs

Pension Schemes Services
FitzRoy House
Castle Meadow Road
Nottingham
NG2 1BD

Phone Monday to Friday 9.00am to 5.00pr

Web www.gov.uk

FAO: Mr J R Coldrick
Long Acre
Ram Hill
Coalpit Heath
Bristol
BS36 2TZ

Date 04.12.2015
Our ref S1260

Dear Mr Coldrick

Relief at source reference: Springfield Pension Scheme (S1260 also known as P1260)

Outstanding annual return of individual information - form RPSCOM100(Z)

Our records show that we have not received the annual return of individual information for the 2014 to 2015 tax year.

You should have received a notice requiring you to provide this information in April 2015, this explained that the annual return of individual information for the tax year 2014 to 2015 must be submitted to HM Revenue & Customs (HMRC) by 5 October 2015.

Impact of not submitting the annual return of individual information

As we explained in the Notice and in Pension Schemes Newsletters 69 (in June 2015) and 71 (in August 2015) failure to submit the annual return of individual information (also known as RPSCOM100(Z)) will result in any subsequent interim repayment claims being suspended until we receive the outstanding information.

Pension Schemes Newsletter 72 (in September 2015) gave further detail regarding the annual return of individual information and explained that we are introducing a process where scheme administrators will have three opportunities to submit the information successfully in readiness for the introduction of the Scottish rate of Income Tax.

If failure occurs on the third submission we will stop all future interim repayments until a further re-submission is received and is deemed successful.

Reporting requirements
If the scheme is registered for Relief at Source (RAS) and has claimed relief in the past then the scheme administrator will need to complete an annual return of individual information.

Scheme administrators must supply details of all contracts for individuals during the tax year relating to the return where there is an amount greater than zero in any one or more of the following:

- individual contribution
- employer contribution
- National Insurance rebate
- term assurance contribution
- total amount of transfer payment received
- value of member's fund

Further information can be found at
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/413126/registered_pension_schemes_electronic_flat_text_file_specifications___2_.pdf

Please let us know if you received the April Notice but think you do not need to submit this information, for example this could be because you are:

- no longer the scheme administrator or pension provider of a relief at source scheme or
- the scheme is wound-up

This will enable us to update our records to show that you are no longer operating relief at source.

How you should submit the outstanding information
You must submit the outstanding information as either

- An electronic text file
- A pre-structured excel spreadsheet available from GOV.UK
- Or exceptionally as a paper submission

You can find more information about how to submit this information, including the pre-structured spreadsheet template at https://www.gov.uk/pension-administrators-ras-annual-information-returns

Help with submitting the information

To discuss this letter, any difficulties you have in complying or if you need any help with the information we require, please contact Lyndsey Johnson 03000 564234

For help with the format of submission of the specified information please contact cni.firm@hmrc.gsi.gov.uk or 03000582413.

Yours sincerely

LJohnson

Lyndsey Johnson
Direct dial 03000 564234