
STATUTORY INSTRUMENTS

2018 No. 150

The Registered Pension Schemes (Relief at Source) (Amendment) Regulations 2018

Amendments to the Registered Pension Schemes (Relief at Source) Regulations 2005

4. After regulation 15 (information) insert—

“Annual return of information

15A.—(1) In relation to any year of assessment the scheme administrator to whom a net contribution has been paid must within 3 months after the end of the year of assessment submit an annual return of information to the Commissioners for Her Majesty’s Revenue and Customs in accordance with paragraphs (2) and (3).

(2) An annual return of information—

- (a) must be in a form prescribed by the Commissioners for Her Majesty’s Revenue and Customs;
- (b) will be regarded as furnished in writing for the purposes of this regulation if, although not in writing, it is furnished by means of electronic communication and contains the electronic signature of the scheme administrator; and
- (c) must include a declaration made by the scheme administrator that it is true and complete to the best of the knowledge and belief of the scheme administrator.

(3) An annual return of information must contain the following information—

(a) in respect of the scheme—

- (i) the name of the scheme;
- (ii) the reference number allocated to the scheme by Her Majesty’s Revenue and Customs;
- (iii) the name of the scheme administrator;
- (iv) the reference number allocated to the scheme administrator by Her Majesty’s Revenue and Customs; and
- (v) the year of assessment to which the annual return of information relates; and

(b) in respect of each member in respect of whom a net contribution was paid to the scheme in the year of assessment—

- (i) the member’s full name and permanent residential address in the year of assessment to which the annual return relates, including, where the address is in the United Kingdom, the postcode;
- (ii) unless the member is—
 - (aa) aged under 16; or
 - (ab) a citizen of a country outside the United Kingdom who is not resident in the United Kingdom,

- the member's National Insurance number, or the reason the member does not have one;
- (iii) the member's date of birth;
 - (iv) the member's gender;
 - (v) except where the scheme is an occupational pension scheme within the meaning of section 150(5), the category of status specified in regulation 4(3) applicable to the member, or if more than one category is applicable, the category which is the member's principal source of income;
 - (vi) the total contributions made by the member or a third party (other than the member's employer) in respect of a member to the scheme in the year of assessment;
 - (vii) the value of life assurance premium contributions under section 195(A);
 - (viii) the value of any transfers under section 188(4);
 - (ix) the value of the member's funds in the scheme; and
 - (x) the date on which the member's funds in the scheme were valued".