

Please use
these if you
write or call.
It will help to
avoid delay.

Tax reference

Our reference

Date stamp

Information required under regulation 10 of the Retirement Benefits Schemes (Information Powers) Regulations 1995 (SI 1995 No 3103).

The Administrator, *see note 1*, is required to supply the following information **no later than 30 days** after the end of the tax year in which the event occurs. **Failure to do so may lead to penalties under section 98 Taxes Management Act 1970.** Nil reports are not required.

Send this report directly to the Inland Revenue office dealing with the tax affairs of the scheme. If you do not know where this is (or a scheme file has not yet been set up), please send this form to the Inland Revenue office dealing with the Employer's Corporation Tax or Self Assessment tax affairs.

Please read the notes on page 3 before completing this form. If you report figures relating to more than one member, please attach a breakdown showing each member's refund.

If you do not make this notification within the time limit specified, please provide the reason for the delay.

Employer's name
Employer's address
Postcode

Company Registration number

Scheme name

Tax year ended 5 April 20 _____	Gross figure £	Tax deducted £	Net figure £	IR office use only
1 Contributions including additional voluntary contributions (plus interest thereon, if any) repaid to employees or former employees during their lifetime except surplus voluntary contributions . <i>See notes 2, 3, 4 and 5.</i>				IM8130
2 Payments to an employee or their Personal Representatives out of surplus funds arising from employee's voluntary contributions. <i>See notes 5 and 6.</i>				
3 Lump sums paid in commutation of entire pension in the following special circumstances. <i>See notes 2, 4, 5 and 7.</i> a. on the grounds of triviality b. in exceptional circumstances of serious ill-health.				M8141
4 Payments to an employer out of funds held for the purposes of the scheme. <i>See note 8.</i>				IM8121

Declaration

Please provide the name and address of the Administrator. *See note 1.*

Name
Address
Postcode

Person to whom any enquiries may be sent, if not the Administrator.

Name
Address
Postcode

Signed (by/on behalf of* the Administrator)

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* delete as appropriate.

Notes on Completion

- 1 The 'Administrator' is the trustees or such persons who are appointed by them (section 611AA Income and Corporation Taxes Act 1988 refers).
- 2 Where the rules allow the Administrator to deduct the amount of the tax payable from the refund or lump sum, enter the full amount available for the employee before any such deduction. But you can ignore any part of the amount available which is withheld to reimburse the employer for
 - a 'payment in lieu of contributions' to the National Insurance Fund,
 - a State Scheme premium under the Social Security Pensions Act 1975, or
 - any financial loss caused by the employee's fraud or negligence.
- 3 Enter the total of the gross amounts repaid to employees during their lifetime (including any interest).
- 4 Where relief is claimed on the grounds that the employee's employment was carried on outside the UK give full particulars of all the places where the employment was carried on with dates. Include the amount(s) on which relief is claimed in the totals entered on the return.
See notes 2, 3 and 7 and give details separately.
- 5 Boxes 1, 2 and 3 apply to approved Free Standing Additional Voluntary Contribution Schemes (FSAVCS), as well as to the employer's main scheme.
- 6 Where the total funds available to provide benefits are excessive, the surplus, to the extent that it originates from the member's voluntary contributions, may be repaid to the member or the member's estate. Enter the full amount before any deduction of the tax due under section 599A Income and Corporation Taxes Act 1988.
- 7 Enter the total of the chargeable amounts. The chargeable amount is normally the amount of the commutation payment less –
 - a. a sum equal to 3/80ths of the employee's average annual remuneration over the last 3 years' service multiplied by the number of years' service (maximum 40) or, if greater,
 - b. the largest sum which could have been received by way of commutation under the rules of the scheme, apart from the special circumstances. This is on the assumption that any discretion by the Administrator or

employer as to the extent to which an employee may commute their pension would have been exercised to give the maximum lump sum consistent with the rules of the scheme.

Attach a computation for each item included in the total where the amount included is less than the full amount payable to the employee in question, for instance where a deduction is made under a or b above. Where, apart from the special circumstances, the benefits under the scheme take the form of a pension and a separate lump sum, rather than a partially commutable pension, restrict the amount deducted by the amount of the separate lump sum. Where it is known that the employee was also a member of another scheme relating to the same employment, give the name(s) of the other scheme(s) because the law prevents relief being given twice in these circumstances.

Note: Where an employee's benefit rights have been subject to a pension sharing order **or** where the rules of a scheme allow for the commutation of the entire pension payable to an ex-spouse from pension credit rights, reference should be made to PN 17.29 & 30.

- 8 Enter the total of the sums paid or which become due. Any refunds out of pension scheme surpluses should have been notified already to Audit & Pension Schemes Services (APSS), part of IR Savings, Pensions, Share Schemes, but if not already reported enter them in this section. Exclude any amounts which are paid to an employer to reimburse
 - a 'payment in lieu of contributions' to the National Insurance Fund,
 - a State Scheme premium under the Social Security Pensions Act 1975, or
 - any financial loss caused by the employee's fraud or negligence.