

These notes provide guidance on how to register your scheme to operate relief at source (RAS), or notify any changes to a scheme that currently operates RAS.

They are intended to help you complete the form and each note is numbered to reflect the question number on the form. Supplementary guidance on RAS can be found in the Registered Pension Schemes Manual (RPSM) which is available on our website. Go to www.hmrc.gov.uk/pensionschemes

This information is required so that HM Revenue & Customs (HMRC) Pension Schemes Services can process claims for tax relief.

Completing the form

You must complete all of the boxes in the relevant part(s) of the form that apply to your scheme. Please note that if the form is incomplete or, if you do not sign it and/or you do not send the required documentation, your registration will not be processed and the form will be returned to you.

Please tick boxes where indicated.

The information you need to help you complete the form is:

- the pension scheme name
- the Pension Scheme Tax Reference (PSTR) or Superannuation Fund (SF) reference
- details of the bank or building society account to which repayments are to be made
- details of who can sign the repayment claims, and
- details of who we should contact with any RAS queries for this scheme.

1 What is the name and reference number of the scheme?

1.1 Pension scheme name

This is the name by which the scheme is known. In the case of an annuity contract, this will be the member's name.

1.2 Pension Scheme Tax Reference (PSTR)

The PSTR is the unique reference allocated to your scheme by HMRC.

If the scheme was registered for tax relief and exemptions on or after 6 April 2006, or you made a declaration that you were the Scheme Administrator of a deferred annuity contract made on or after 6 April 2006, this is the reference notified to the scheme administrator by HMRC in an online message on successfully registering the pension scheme. If the scheme administrator requested paper notices and reminders as well as over the internet, they will have been sent a letter including the PSTR, acknowledging that the scheme was registered for tax purposes or that your declaration has been received.

If the scheme was set up before 6 April 2006 and the application for approval was processed before 31 March 2006, the scheme administrator will have been sent an approval letter containing the Superannuation Fund (SF) reference number. The Pension Schemes Online service will allow the scheme administrator to use this to access the scheme record for the first time. The PSTR will be given to the scheme administrator and/or the authorised practitioner the first time they access Pension Schemes Online on or after 6 April 2006.

If the scheme was set up before 6 April 2006 but the application for approval was processed on or after 31 March 2006, the scheme administrator will be sent an approval letter including the PSTR.

1.3 Enter the SF reference

If the scheme was set up before 6 April 2006 and the application for approval was processed before 31 March 2006, the scheme administrator or practitioner will have received an approval letter containing the SF reference number.

2 Do you wish to?

Tick the appropriate box.

If you are sending the form to notify any changes to the information already held by HMRC about tax relief at source, you must provide the RAS reference in the field provided. This reference is the number sent to you in the acknowledgment letter issued by HMRC after processing the RAS application.

3 Which of the following do you wish to update?

Tick one or all of the boxes shown and complete the relevant supplementary questions as directed. This only applies if you are amending existing RAS details.

4 Current bank or building society details to which repayments are or should be made

4.1 Name of bank or building society

If you are submitting a new registration for RAS, you should provide the name, address and account details of the bank or building society into which you would like repayments to be made. If you are changing any details about the bank or building society to which you would like repayments to be made, you must supply the name, address and account details of the account that HMRC are currently making repayments to.

4.2 Name of new bank or building society

If you are changing your bank or building society account, please give the details of the new account.

5 Current authorised signatories and new authorised signatories who can sign the tax repayment claims

5.1 Current authorised signatories

If you are submitting a new registration for RAS you must provide the full names of up to five individuals appointed by the scheme administrator or a resolution of its board or equivalent managing body to sign claims on behalf of the scheme administrator.

If you are completing this form to amend the details of current signatories, for example an existing signatory is being replaced by a new signatory, enter the details of the person(s) who are being replaced.

5.2 New authorised signatories

If you have entered details at box 5.1 relating to a person who is no longer an authorised signatory and they are being replaced, enter the details of the signatory replacing them.

6 Contact details

If this is a new registration for RAS, you must provide the:

- full name
- phone number, and
- email address, if held

for at least one individual within your organisation that we should contact if we have any enquiries about the completed form, or about claims under RAS for this scheme. This individual may also be an authorised signatory.

The information should be entered at boxes 6.1 and 6.2 if you provide details of more than one contact.

If details for an existing contact have changed, for example they have changed their phone number, enter the current details at box 6.1 and the new details at box 6.3.

If an existing contact is being replaced, enter the current contact details at box 6.1 and their replacement details at box 6.3.

7 Details of the submitter

The form must be signed by either the scheme administrator or the practitioner acting on behalf of the scheme administrator. The signatory details and ID number, if held, should be provided.

If you are completing the form as a supplementary page to the registration for tax relief and exemptions, you do not need to sign this application as the declaration signed as part of the registration form also covers your RAS application.

What happens next

The completed form together with:

- the Scheme Administrator's authority or the Board's Resolution, or similar authority
- a bank or building society paying-in slip for the account into which repayments are to be made, and
- original specimen signatures of those authorised to sign repayment claims

should be sent to:

HM Revenue & Customs
Pension Schemes Services
Yorke House
Castle Meadow Road
Nottingham
NG2 1BG.

No repayments will be made unless the registration is received with the supporting documents.

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already on our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so.

For more information go to www.hmrc.gov.uk and look for *Data Protection Act* within the *Search* facility.