HM Revenue & Customs

Registered Pension Schemes unauthorised borrowing report

This report is in respect of the year ended 5 April ☐☐☐☐

About this form

This form may be used to report unauthorised borrowing by the pension scheme. **Please complete in capitals.**

Guidance relating to unauthorised borrowing can be found in the Registered Pension Schemes manual at RPSM 07104050 which can be viewed at **www.hmrc.gov.uk/manuals/rpsmmanual**

This form should reach HMRC

- after the end of the tax year to which it relates, but
- on or before 31 January following the end of the tax year to which it relates unless the scheme has wound up

If the scheme has wound up the form should reach us by the earlier of the following dates:

- no later than 3 months after the date of the wind up or
- 31 January following the end of the tax year to which it relates.

Pension scheme details

1 Pension scheme name

2 Pension Scheme Tax Reference (PSTR)?

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3 If you don't have a PSTR you must give one of the following numbers

Superannuation Fund (SF) reference

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Contract or policy number

4 What is the total amount of unauthorised borrowing in the tax year to which the report relates?

£☐☐☐☐☐☐☐

The person submitting the form

5 Capacity in which you have sent this form
(for example, Agent, Practitioner or Scheme Administrator)

6 Name

The person submitting the form continued

7 Address

Postcode

8 If you are not the Scheme Administrator for this scheme, please provide the name and address of the Scheme Administrator who has asked you to provide this information to HMRC.

Name

Postcode

Declaration

Signature

Date *DD MM YYYY*

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Please send your completed forms to :

HMRC
Pension Schemes Services
Fitz Roy House
Castle Meadow Road
Nottingham
NG2 1BD