

RPSCOM100(Z) Guidance Notes

Notes for the completion of forms RPSCOM100(Z) from 6 April 2006

Introduction

Substitute forms, downloaded forms and photocopied forms are not permitted as this form has been specifically designed to be read by Optical Character Reader (OCR) equipment.

Please order forms from the HM Revenue & Customs orderline on Tel 0845 900 0404 between 8.00 am and 8.00 pm Monday to Friday and 8 am and 12 pm on Saturday morning

Form RPSCOM100(Z) is required under Regulation 15(1) of the Registered Pension Schemes Relief at Source Regulations 2005 (Statutory Instrument 2005 No 3448).

Section 1 explains how to complete the form.

Section 2 gives the allowable character sets and contact information. You may use form RPSCOM100(Z) as an alternative to reporting using the magnetic media specifications. [Magnetic media specifications](#) are available on the HM Revenue & Customs (HMRC) website.

The Scheme Administrator should submit completed forms for each tax year ending 5 April to:

HM Revenue & Customs
Centre for National Information (CNI)
Financial Institution Returns Management
Data Capture Unit
Ty Glas Road
Llanishen
Cardiff
CF14 5ZG

The return must be submitted no later than **5 October**. If you are reporting partly on paper and partly on magnetic media, each sub-return must be either entirely on paper or entirely on magnetic media. If you are unsure of which sub number to use please e-mail **CNI Cardiff (at the address shown in section 2) to agree what sub-reference to use before submitting your return.**

The form may be handwritten or completed using typewriter/computer fonts. You must not combine the two methods when completing a form. Please use **black** ink and fill in the boxes using **capital letters**.

The areas of the form that you need to complete are divided into a number of single character boxes. If you are using typewriter/computer fonts you can ignore the single character boxes horizontally provided the number of characters does not exceed the number of single character boxes on each line. The type **must not** extend beyond

the top and bottom lines of each box. **Failure to follow these instructions may result in the return being rejected and a request for a revised return.**

Section 1 - Submitting information under Regulation 15(1) of the Registered Pension Schemes (Relief at Source) Regulations 2005 (Statutory Instrument 2005 No 3448)

Introduction

This section explains how to complete the form RPSCOM100(Z)

How many forms will I need?

Complete one form only for each contract 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

Arrangements which have been transferred in or out during the tax year relating to the return should be included, as should any arrangement which has ceased since the previous 6 April. All monetary amounts should be reported in whole pounds. For example £1,000.45 could be reported as 1000 or 1001 depending on the system used.

Form entries

Reference used to submit this return

Scheme Administration Reference Number

This is the reference number allocated by HMRC for monthly and annual tax relief at source repayment claims. It is in the format of one alpha character followed by 4 numeric characters a / and two further numeric characters, for example A1234/01. The first five characters identify the Scheme Administrator making the return and the final two characters identify the number of the sub-return. When entering the reference for this return the Scheme Administrator should replace the first alpha character with the letter 'P'. So, in the example above, on the monthly or annual claim the administrator would show A1234 but for this information return the Scheme Administrator should show the reference as 'P1234'.

We use the sub-return to identify each return made where the Scheme Administrator is providing the information either on different media or from different systems or where the Scheme Administrator may have a regional system and is unable to collate this information.

If you are supplying your return only on forms RPSCOM100(Z) then the final two characters will be 01. If however, you are providing the return in a combination of magnetic media and forms RPSCOM100(Z) the final two characters will be 02 or higher.

The reference number to use for each type of return will be shown on your submission document. If you are in doubt about the reference to use please contact HMRC CNI at the address shown in section 2.

Tax year (mandatory on each form)

Using the format CCYY, enter the calendar year in which the tax year being reported ends. Example for a return to 5 April 2011 the entry should be 2011.

Name of Scheme Administrator (mandatory on each form).

This is the name of the Scheme Administrator submitting the return.

Pension Scheme Tax Reference (PSTR)

This is the reference issued by HMRC, Pensions Scheme Services, Nottingham on registration of a scheme. A pension scheme registered for tax relief and exemptions on or after 6 April 2006 must give this reference. Start from the left and leave blank any unused spaces.

The PSTR will be in the format of eight numeric digits followed by 'R' followed by an alpha check character. (For example, 00123456RA)

The SF reference and RA/DAC options below do not apply if you have a PSTR.

Superannuation Fund (SF) Approval Reference

You will only need to enter this reference if you do not have a Pension Scheme Tax Reference.

If you do not have a PSTR and your pension scheme

- was established on or before 5 April 2006
- **is not** a retirement annuity contract or a deferred annuity contract made on or before 6 April 2006

enter the scheme approval number in the PSTR field. This is the number provided to you by HMRC Pensions Scheme Services, Nottingham when the scheme was originally approved.

The format of the SF approval reference is 000/000000/000000/A.

If you do not have the alpha check digit at the end of the SF approval reference, you can contact the Pensions Scheme Services Helpline on the helpline number shown at section 2.

Retirement Annuity or Deferred Annuity Contract Number

If you do not have a PSTR and your pension scheme:

- a) was established on or before 5 April 2006
- b) is a retirement annuity contract or a deferred annuity contract made on or before 6 April 2006.

Enter the number you use to identify the scheme from any other scheme(s) of this type the member might have. It will also help to distinguish it from other contracts/policies held. The maximum field length here is limited to 19 characters, so if the number you use for identification is longer you should enter the **last** 19 characters only.

All those who have made a declaration that they were the scheme administrator of a deferred annuity contract made on or after 6 April 2006 must also give the PSTR.

Name of scheme member

Title - Enter MR, MRS, MISS, etc. Standard abbreviations for the title such as DR for Doctor may be used.

First name - Enter the first name as it appears on the contract. Only 18 characters are permitted. Start from the left and leave blank any unused spaces to the right.

Surname - Enter the surname as it appears on the contract. Only 24 characters are permitted. Start from the left and leave blank any unused spaces to the right.

Date of birth - This should be reported in the format DDMMCCYY. Example of the date of birth of a member born on 8 June 1950 should be reported as 08061950.

Gender - Enter M for male or F for female.

National Insurance number

This item is required by regulations unless the member is:

- a) aged under 16
- b) a citizen of a country outside the UK who is not resident in the UK
- c) has given the Scheme Administrator a statement that he/she does not have a National Insurance number

Where the individual does have a National Insurance number, the Scheme Administrator should report it in the format AB123456C. The final character will always be A,B,C,D, it is not critical and a Scheme Administrator may omit it if not known. Temporary numbers (those beginning with TN) must not be shown. If the member is a child under 16 at the 5 April reporting date enter YY999999Y.

Status

This will be the status of the member at the time the arrangements were entered into or at 6 April 2001 whichever is the later. There is no need for a Scheme Administrator to track status. Enter the code from the following table. When a member is asked to determine his status he should choose the most appropriate from 1. to 4. If none of these applies he should choose the most appropriate from 5. to 9. If the status is not known because for example the contract has been transferred in without status details, enter code 9 'other':

- 1) Employed - a person chargeable to tax under Chapter 2 of part 2 of ITEPA 2003 for the year of assessment concerned in respect of employment income as defined in section 7 of that act from an office or employment held by that person.
- 2) A person chargeable to tax under part 9 of ITEPA 2003 for the year of assessment concerned in respect of a pension.
- 3) Self-employed - a person chargeable to tax under Chapter 2 part 2 of ITTOIA 2005 for the year of assessment concerned in respect of annual profits or gains arising or accruing from any trade, profession or vocation carried on by that person.
- 4) A child under the age of 16.
- 5) Caring for one or more children aged under 16.
- 6) Caring for a person aged 16 or over.
- 7) Full time education.
- 8) Unemployed.
- 9) Other status.

Member's permanent residential address

This should be the member's permanent residential address. 'Care of' or other correspondence addresses are not permitted. If, exceptionally the member's current permanent address is not known the last known address should be reported. Leave a space between each word. Do not split any word between two lines. Abbreviations such as RD for road may be used. Start from the left and leave blank any unused boxes to the right. The property number, street or building and postcode should be entered in the relevant boxes.

Scheme contributions

Report separate details for each member under each scheme of which that individual is a member. For example if a Scheme Administrator runs three schemes, and an individual is a member of each of those schemes, then three separate entries (forms) will be required on the end of year return. However, if a member has more than one contract with the same scheme the Scheme Administrator should aggregate the contributions for return purposes.

Individual contributions

Enter the total cumulative amount in gross terms of contributions made by, or on behalf of the member in the tax year relating to the return. Do not include any term assurance contributions made by, or on behalf of, the member in the year. Separate amounts should be reported for stakeholder and non-stakeholder personal pension arrangements. Start from the left and leave blank any unused spaces to the right. Round up or down to the whole pound and enter whole pounds only.

Employer contributions

Enter the total cumulative amount of contributions made by the employer in the tax year relating to the return. Do not include any term assurance contributions made by the employer in the year. Start from the left and leave blank any unused spaces to the right. Round up or down to the whole pound and enter whole pounds only.

Term assurance contributions

Enter the total amount in gross terms of term assurance contributions made in the tax year relating to the return. Start from the left and leave blank any unused spaces to the right. Round up or down to the whole pound and enter whole pounds only.

National Insurance rebates from the National Insurance Contributions Office

Enter the total amount of monies actually received in the tax year from the National Insurance Contributions Office for the member. Round up or down to the whole pound and enter whole pounds only.

Transfer payment received

Enter the total amount of transfer payment received. Start from the left and leave blank any unused spaces to the right. Round up or down to the whole pound and enter whole pounds only.

Value of member's fund

Enter the total value of sums and assets held for the member under the scheme on a particular date determined by the scheme (see below for date of fund valuation). Where an individual has more than one arrangement these should be aggregated to provide a single figure. Start from the left and leave blank any unused spaces to the right. Round up or down to the whole pound and enter whole pounds only. Enter '0' in the following cases:

a) Where a member's fund is transferred out, or has vested, before the valuation date determined by the scheme, and contributions have been received in the tax year of return. (However if no contributions have been received in the tax year of report the arrangement can be omitted from the report.)

b) Where the member has an old style (pre 6 April 2001) term assurance contract only, and no contributions have been or are being paid to secure pension benefits, there will be no fund value.

c) Where a transfer payment is received solely for the purpose of an immediate annuity purchase, then the transfer payment should be shown in the report. There is no need for a scheme to also enter that amount in the 'Value of member's fund' box.

Date of fund valuation

This date must fall within a twelve month period beginning on 6 October of the tax year that the return relates to, for example for the tax year 2010-11 this would be 12 months beginning 6 October 2010. Enter in the format DDMMCCYY. For example, fund valuation at 31 March 2011 would be reported as 31032011.

Section 2 - Allowable character sets and contact information

Allowable character sets:

Only the following characters are available:

The Alphabet A to Z (**only capitals are permitted**)

Numbers 0 to 9

Oblique /

Hyphen -

Ampersand &

Full stop .

Apostrophe '

Comma ,

Left-hand brackets (

Right-hand brackets)

Space

It is **VITAL** that the following characters **are NOT** used:

Asterisk *

Semi-colon ;

Vertical bar |

Contact information:

If you are unsure of what information to enter on the return please contact:

HM Revenue & Customs

Pension Scheme Services

FitzRoy House

Castle Meadow Road

Nottingham

NG2 1BD

Tel: 0845 600 2622

Monday to Friday 09:00 – 17:00

For information regarding the specification of the return, please contact:

HM Revenue & Customs

Centre for National information (CNI)

Financial Institution Returns Management

Data Capture Unit
Ty Glas Road
Llanishen
Cardiff
CF14 5ZG
cni.firm@hmrc.gsi.gov.uk or
Tel: 029 2032 6379/7285