

Instruction Document – APSS 313 – Non-Occupational Pension Scheme Return Header

Please Note: Labels marked in **Red** in this document indicates mandatory fields and should be completed (filled up) in the spreadsheet.

AK1 Version Number : (Mandatory)

Enter here the Version Number. This field is mandatory.

It must be 0, if the return being made is original. If it is an amendment, then the value can range between 1-99.

AK2 Amended Return (Yes/No) : (Mandatory)

Enter 'yes' here , if it is an Amended Return, otherwise 'no'. This field is mandatory.

AK3 Scheme Name : (Mandatory)

Enter here Scheme Name, i.e full name of the registered Pension Scheme. This field is mandatory. The length should not exceed 255 characters.

AK4 Year Ended (DD/MM/YYYY) : (Mandatory)

Enter here date of return is in relation to the year ended 5th April 20XX

AK5 Pension Scheme Tax Reference : (Mandatory)

Enter here the Pension Scheme Tax Reference number (PSTR).

This is the number notified to you by HMRC in an electronic message, on successfully registering the pension scheme or making a declaration that you were the scheme administrator of a deferred annuity contract made on or after 6 April 2006.

Please note, the PSTR must comply with following format :

1. The length should not exceed 10 characters.
2. Characters 1 - 8 must be numeric.
3. Character 9 must be 'R'.
4. Character 10 is an alpha character but must not be I, O or U.

Please note, if the return is completed for a period other than the year ending 5 April, please fill in the boxes AK6 to AK15 with the other multiple accounting periods.

AK6 Other Return Period Start Date 1 : (Optional)

Enter here the start date of accounting period 1.

Please note,

1. It must be a valid calendar date .The date can be in a **YYYY-MM-DD or DD/MM/YYYY or DD/MM/YY** format.
2. The accounting period date must be on or before the date of Column AK4 (Year Ended (DD/MM/YYYY)).
3. Any subsequent accounting periods must follow consecutive periods.

AK7 Other Return Period End Date 1 : (Optional)

Enter here the end date of accounting period 1.

Please note,

1. The conditions as listed for Column AK6 (Other Return Period Start Date 1) is applicable here also.

AK8 Other Return Period Start Date 2 : (Optional)

Enter here the start date of accounting period 2.

Please note,

1. The conditions as listed for Column AK6 (Other Return Period Start Date 1) is applicable here also.

AK9 Other Return Period End Date 2 : (Optional)

Enter here the end date of accounting period 2.

Please note,

1. The conditions as listed for Column AK6 (Other Return Period Start Date 1) is applicable here also.

AK10 Other Return Period Start Date 3 : (Optional)

Enter here the start date of accounting period 3.

Please note,

1. The conditions as listed for Column AK6 (Other Return Period Start Date 1) is applicable here also.

AK11 Other Return Period End Date 3 : (Optional)

Enter here the end date of accounting period 3.

Please note,

1. The conditions as listed for Column AK6 (Other Return Period Start Date 1) is applicable here also.

AK12 Other Return Period Start Date 4 : (Optional)

Enter here the start date of accounting period 4.

Please note,

1. The conditions as listed for Column AK6 (Other Return Period Start Date 1) is applicable here also.

AK13 Other Return Period End Date 4 : (Optional)

Enter here the end date of accounting period 4.

Please note,

1. The conditions as listed for Column AK6 (Other Return Period Start Date 1) is applicable here also.

AK14 Other Return Period Start Date 5 : (Optional)

Enter here the start date of accounting period 5.

Please note,

1. The conditions as listed for Column AK6 (Other Return Period Start Date 1) is applicable here also.

AK15 Other Return Period End Date 5 : (Optional)

Enter here the end date of accounting period 5.

Please note,

1. The conditions as listed for Column AK6 (Other Return Period Start Date 1) is applicable here also.

AK16 Did the scheme, either directly or indirectly, own asset from closed company or land ? (Yes/No) : (Mandatory)

Enter here 'yes', if at any time during the period covered by this return, the scheme, either directly or indirectly, owned :

- assets that it had acquired from either a member or person connected with a member
or
from a close company or close companies in which a member or a person connected with the member was a director
- land including an interest in land, or tangible moveable property, acquired at arms length.

If this field is 'yes' then, the Details file must be uploaded along with Header file.

