

Instruction Document – AFT Pension Company

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

AE1 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 1-9.

AE2 Pension Scheme Tax Reference : (Optional)

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.

AE3 SF Reference : (Optional)

Enter here the SF Reference number (Superannuation Fund Reference).

If the scheme was set up before 6 April 2006 and the application for approval was processed before 31 March 2006, then you will be sent an approval letter containing the SF reference number.

Please note, the SF Reference must comply with following format :

1. The length should not exceed 16 characters.
2. Numbers 1-3 must be in the range 001-026 or 049, i.e the first three digits.
3. Next 2 sets of 6 numbers can be in the range 0-9.
4. Character 16 is an alpha character and must not be I, M, O, P, R, T, U, W, or Y

Please ensure, that either PSTR or SF Reference is entered for Pension Company Accounting for Tax return filing.

AE4 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.

AE5 Quarter for which tax has been deducted : (Mandatory)

Enter here the Quarter number for which the return is being made. This field is mandatory.

It must have one of the following values:

- 01 - (quarter ending 31st March)
- 02 - (quarter ending 30th June)
- 03 - (quarter ending 30th September)
- 04 - (quarter ending 31st December)

AE6 Year for which tax has been deducted : (Mandatory)

Enter here the Year for which the return is being made. This field is mandatory.

AE7 Amended Return : (Mandatory)

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

AE8 Number of Members who received a short service refund lump sum in this quarter : (Optional)

If the registered pension scheme has made any short service refund lump sum payments

in the quarter, then enter here the Number of Members.

Please note , the number of members, for Short service refund, can be between 1 and 9999.

AE9 Total amount of tax at the rate of 20% due and payable : (Optional)

Enter the total amount of tax due at the rate of 20%, for Short Service refund.

Tax is charged at 20% on amounts paid to each individual member that do not exceed £10,800.

Please note the following when you enter the amount:

1. It must be in whole pounds .
2. It must be greater than or equal to one. Negative figures are not allowed.
3. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid and it should be entered as 1234.00 without the comma.

AE10 Total amount of tax at the rate of 40% due and payable : (Optional)

Enter the total amount of tax due at the rate of 40% for Short Service refund.

Tax is charged at 40% on amounts of more than £10,800 that have been paid to an individual member.

Please note the following when you enter the amount:

1. It must be in whole pounds .
2. It must be greater than or equal to zero. Negative figures are not allowed.
3. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid and it should be entered as 1234.00 without the comma.

AE11 Number of Special Death Benefits Members : (Optional)

Enter the number of deceased members in respect of whom payments, giving rise to a special lump sum death benefits charge, were made in the quarter.

Please note , the number of members, for Special Death Benefits, can be between 1 and 9999.

AE12 Total amount of tax at the rate of 35% due and payable : (Optional)

Enter the total amount of tax due at the rate of 35%, for special lump sum death benefits.

Please note the following when you enter the amount:

1. It must be in whole pounds .
2. It must be greater than or equal to one. Negative figures are not allowed.
3. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid and it should be entered as 1234.00 without the comma.

AE13 Number of employers who received an authorised surplus payment in the quarter : (Optional)

If the registered pension scheme has made any authorised surplus payments to sponsoring employers in the quarter, enter here the number of employers.

Please note , the number of Employers, for Authorised Surplus payments, can be between 1 and 99.

AE14 Amount of tax at the rate of 35% due and payable : (Optional)

Enter the total amount of tax due at the rate of 35%, for authorised surplus payments.

Please note the following when you enter the amount:

1. It must be in whole pounds .
2. It must be greater than or equal to one. Negative figures are not allowed.
3. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid and it should be entered as 1234.00 without the comma.

AE15 Number of members in the quarter who have been subject to a lifetime allowance charge (s) : (Optional)

If a Lifetime allowance charge arose in the quarter in relation to members of the registered pension scheme, then enter here the number of members.

Please note , the number of members, for Lifetime Allowance changes, can be between 1 and 99.

AE16 Total amount of tax due and payable : (Optional)

Enter the Total amount of tax due, for Lifetime Allowance charges.

Please note the following when you enter the amount:

1. It must be in whole pounds .
2. It must be greater than or equal to one. Negative figures are not allowed.
3. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid and it should be entered as 1234.00 without the comma.

AE17 Deregistration charge - Total amount of tax at the rate of 40% due and payable : (Optional)

If HMRC has withdrawn the registration of the pension scheme, then enter here the Total amount of tax at the rate of 40% on the value of the funds held, for the purpose of the scheme immediately, before the date of deregistration.

Please note the following when you enter the amount:

1. It must be in whole pounds .
2. It must be greater than or equal to one. Negative figures are not allowed.
3. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid and it should be entered as 1234.00 without the comma.

AE18 Deregistration Date (DD/MM/YYYY) : (Optional)

Enter here the Deregistration Date.

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 date entered, must fall within the reporting quarter specified in the Accounting for tax return .

AE19 Total Tax DUE : (Mandatory)

Enter here the Total Tax due for the quarter. This field is mandatory.

Please note, this entry must be the **total** of:-

- Total amount of tax due at the rate of 20%, for Short Service refund
- Total amount of tax due at the rate of 40%, for Short Service refund
- Total amount of tax due at the rate of 35%, for Special lump sum death benefits
- Total amount of tax due at the rate of 35%, for Authorised Surplus payments
- Total amount of tax due, for Lifetime Allowance charges
- Deregistration charge.

Please note the following when you enter the amount:

1. It must be in whole pounds .
2. It must be greater than or equal to zero. Negative figures are not allowed.
3. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid and it should be entered as 1234.00 without the comma.