

**FIREFIGHTERS' PENSION SCHEMES
2016/07**

WHO SHOULD READ: All HR and Payroll Managers
Pension administration staff
Staff who submit data to SPPA

ACTION: To read and circulate as appropriate

SUBJECT: Annual Returns and Tax Charges

The purpose of this circular is to:

- to submit Annual Return information
- advise about Future Digital Services
- provide a schedule of Communications
- advise HMRC's charges for submission of late or incorrect data

End of year data submissions – Annual Returns 2015/16

Under scheme regulations, employers must provide information about all staff in active pensionable employment at 31 March 2016. This will allow us to calculate tax returns and other pension events as well as update scheme member records.

This year that the annual return (AR) submission to SPPA has changed format for year end data. Please click on the following [link](#) for the new AR template. Employers are asked to provide the AR information by **31 May 2016** and to ensure the accuracy of that data before it is submitted.

The accuracy of the remuneration figures being reported in year end returns is crucial to allow accurate pension events to be calculated. [Annex A](#) provides further information on the completion of the annual return fields.

All data should be submitted to SPPA_Records_Management@gov.scot and will be automatically acknowledged on receipt. Please note that it is your responsibility to ensure the safe transmission of electronic, sensitive, personal data from you to SPPA.

Where the data has been received we will highlight those members who are potentially affected by the tax changes and alert them as necessary.

The CPD year runs from 1 July – 30 June. CPD payments should not be included on the annual return. You should complete tab 2 on the [\[LINK to spreadsheet\]](#) before the 31/08/2016.



Future Digital Services

SPPA are investing significantly to enhance and improve the online services we offer to all our pension scheme members and employers. We will be providing further details on our plans throughout 2016 so look out for these messages coming to you soon.

Schedule of Communications

Communication	Timescale
Last date for Annual Returns	31 May
Contact will be made with Employers by SPPA to check on progress of submission. SPPA will also make Employers aware of their liability to a fine if deadline is not met (estimate of the weekly cost of late submission.)	w/c 1 June
Letter from SPPA's Director of Operations to Employers Director of Finance (or appropriate person) to advise that Annual Return not yet received, where appropriate.	22 June
Employers become liable for HMRC sanctions	6 July
HMRC Employer Report sent by SPPA	7 July

HMRC charges for submission of late or incorrect data

You may wish to note that if you fail to meet HMRC's deadline of **6 July 2016**, you can be charged a penalty of up to £300 per member and an additional £60 per member for each day that it is late. Therefore, if you have 10 members and are 18 days late, HMRC could fine you up to £13,800.

The following link www.hmrc.gov.uk/manuals/rpsmmanual/RPSM06107530.htm to HMRC's technical page details:

- what should be provided
- by when
- What happens if the information is not provided on time or is incorrect

Pam Brown
Director of Operations
16 May 2016

Contact information

Should you have any enquiries about this circular or require assistance in completing the data requirements, please contact SPPA's Records Maintenance Team at:

Email: SPPA_Records_Management@gov.scot

Tel: 01896 893000

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