

**SCOTTISH TEACHERS' SUPERANNUATION SCHEME  
05/2012**

**WHO SHOULD READ:** Local Authority Payroll Managers  
**ACTION:** To read, circulate and action as appropriate  
**SUBJECT:** Annual Return reporting 2011/12

**The purpose of this circular is to:**

- provide advice and support for the reporting of 2011/ Annual Returns

Following the issue of Annual Return circular [2012/4](#) and also circular [2011/13](#) advising employers how to report service and remuneration due to the SNCT pay changes, SPPA have received several enquiries from Local Authorities.

It has become apparent to SPPA that the SNCT changes have not been officially accepted and this has led to Local Authorities using different accrual rates during the reporting year. This could lead to inconsistent reporting of data to SPPA.

The normal date for submission is 31 May, but as a concession due to the increased complexity of the calculations for Local Authorities this year, we have extended the last date for submissions to 6 July. This is the statutory date which must be met in line with HMRC taxation regulations.

If you have enquiries or issues which could cause you to miss the deadline or need additional support or information to collate the annual return, please contact our Data Manager urgently.

**IAN CLAPPERTON**  
**Director of Operations**  
**27 March 2012**

**Contact Information:**

Data Manager can be contacted at [Brian.Casson@scotland.gsi.gov.uk](mailto:Brian.Casson@scotland.gsi.gov.uk) or Telephone 01896 893239

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