



General

The Registered Pension Scheme Return must be made online. Go to www.hmrc.gov.uk and select *Pension Schemes* under *do it online*.

You may amend the return online too. It is quicker and easier to use our online service. But you can use form APSS313 if you prefer. To do this, download the form from our website and complete it by hand. Please note APSS313 can only be used to make amendments to the return. Returns can only be made online.

If you are the Scheme Administrator and you choose to complete form APSS313 by hand, you must complete the declaration, even if the form is completed or submitted by a practitioner who has been authorised to act on your behalf.

The completed form should be sent to:

HM Revenue & Customs
Pension Schemes Services
Yorke House
Castle Meadow Road
Nottingham
NG2 1BG

Further information

If you need to know more about a specific aspect of the return, please refer to the Registered Pension Schemes Manual. For this and other information about pension schemes, go to www.hmrc.gov.uk/pensionschemes

Filling in form APSS313 to amend a return

Questions 1 to 13

1 Return information

Enter the tax year to which this return relates. For example, for the tax year 2005-06, enter 2006.

2 Scheme information

2.1 Pension Scheme Tax Reference

This is the reference number we allocated to the scheme.

2.2 Pension scheme name

This is the name by which the scheme is known.

3 Has this return been completed for a period other than the year ending 5 April?

If Yes, fill in this section.

If No, do not fill in this section.

3.1 Accounting periods

Enter the number of accounting periods covered by this return.

3.2 Accounting period dates

Enter the start and the end date of each accounting period covered.

4 Assets owned by the scheme

If Yes, fill in sections 5 to 10.

Include here any interest in land or tangible moveable property acquired other than from a connected party. Land includes houses and buildings.

Tangible moveable property is as referred to in Schedule 29A Finance Act 2004. This includes works of art, for example, paintings, sculptures, ceramics, ancient artefacts and antique furniture. However this is not a definitive list.

5 Details of member

Enter full details.

6 Shares in a close company (or companies) owned by the scheme

Tick the appropriate boxes.

If Yes, (to either a or b) fill in this section. An entry must be made in each box, even if the amount is zero.

If, exceptionally, you know shares have been purchased from a connected party but are not sure whether it is a or b that applies, answer the question to the best of your judgement.

6.2 Total cost or market value of shares

It is acceptable to adopt the amount shown in the most recent asset valuation (probably the anniversary date of the arrangement) falling within the tax year covered by this return.

6.7 Disposals

The date at which *connected with* is relevant is the date of the disposal of the shares.

6.9 Company details

Enter the name as registered for the purposes of the Companies Act.

7 Land or interest in land owned by the scheme

If Yes (to either a or b), fill in this section. An entry must be made in each box, even if the amount is zero.

Land includes houses and buildings.

If, exceptionally, you know land or interest in land has been purchased from a connected party but are not sure whether it is a or b that applies, answer the question to the best of your judgement.

7.1 Total cost or market value

It is acceptable to adopt the amount shown in the most recent asset valuation (probably the anniversary date of the arrangement) falling within the tax year covered by this return.

7.3 Total sale proceeds

Disposal should include the creation of a lease.

7.4 Disposals without any consideration

If any land or interest in land was disposed of during this period without any consideration being received enter the cost or market value of the land and specify whether the valuation is cost or market value. Disposal should include the creation of a lease.

7.5 Disposals

The date at which *connected with* is relevant is the date of the disposal.

8 Land or interest in land acquired at arm's length

Arm's length means any land or interest in land acquired other than from a connected party.

If Yes, fill in this section. An entry must be made in each box, even if the amount is zero.

Land includes houses and buildings.

8.1 Total cost or market value

It is acceptable to adopt the amount shown in the most recent asset valuation (probably the anniversary date of the arrangement) falling within the tax year covered by this return.

8.5 Disposals

The date at which *connected with* is relevant is the date of the disposal.

9 Assets other than shares or land owned by the scheme

If Yes (to either a or b), fill in this section. An entry must be made in each box, even if the amount is zero.

If, exceptionally, you know assets have been purchased from a connected party but are not sure whether it is a or b that applies, answer the question to the best of your judgement.

9.1 Total cost or market value

It is acceptable to adopt the amount shown in the most recent asset valuation (probably the anniversary date of the arrangement) falling within the tax year covered by this return.

9.3 Nature of assets acquired

Tick the appropriate boxes to describe the assets acquired. For guidance on what each type includes, see notes below.

9.6 Nature of assets disposed of

Tick the appropriate boxes to describe the assets disposed of. For guidance on what each type includes, see notes below.

Forms of transport other than private motor vehicles

Motor vehicles include all road vehicles and tractors, but not construction plant such as mechanical excavators. Other forms of transport includes all rail rolling stock, air and water craft.

Plant and machinery

This includes all industrial machinery and construction plant, and agricultural machinery except tractors.

Fixtures and fittings

This includes other internal fittings that are not plant or works of art.

Quoted shares

Quoted shares are those listed by a recognised stock exchange. The definition of a recognised stock exchange is given in Section 841 Income and Corporation Taxes Act 1988. It includes the London Stock Exchange and any such stock exchange outside the UK as designated in an Order of HM Revenue & Customs Executive Committee.

Unquoted shares

This should include any shares in companies not listed by a recognised stock exchange.

Tangible moveable property

Tangible moveable property is as referred to in Schedule 29A of Finance Act 2004. This includes works of art, for example, paintings, sculptures, ceramics, ancient artefacts and antique furniture. However this is not a definitive list.

Land or interest in land

Land includes houses and buildings.

Loans

Do not include the purchase of or subscription to debentures, debenture stock, loan stock, bonds, certificates of deposit or other documents creating or acknowledging indebtedness which are listed or dealt with on a recognised stock exchange or offered to the public.

Where a guarantee of a loan is made the amount of the loan is the amount guaranteed.

9.8 Disposals

The date at which *connected with* is relevant is the date of the disposal of the asset.

10 Tangible moveable property acquired at arm's length

Arm's length means any land or interest in land acquired other than from a connected party.

If Yes, fill in this section. An entry must be made in each box, even if the amount is zero.

Tangible moveable property is described in Schedule 29A Finance Act 2004 and includes works of art including paintings, sculptures, ceramics, ancient artefacts and antique furniture. This is not a definitive list.

The date at which *connected with* is relevant is the date the tangible moveable property was acquired.

10.1 Total cost or market value

It is acceptable to adopt the amount shown in the most recent asset valuation (probably the anniversary date of the arrangement) falling within the tax year covered by this return.

10.4 Disposals

The date at which *connected with* is relevant is the date of the disposal of the tangible moveable property.

11 Supplementary Pages

Enter the number of APSS313(Insert)s you are sending with the APSS313.

Where a member has more than one arrangement within your scheme you may, if you prefer, complete one set of form APSS313 (Insert) for that member; answering the questions in respect of all of that member's arrangements.

12 Declaration

You must consider each of the declarations carefully. Tick each box to show that you have done so. By ticking these boxes you are confirming that:

- the information provided is correct and complete and
- you understand the consequences of making a false statement in the report.

You must sign and date the form, otherwise it will be returned to you as incomplete. You will not be considered to have submitted an amendment to the event report to HMRC.

Scheme Administrator details

Enter full details.

Glossary

Meaning of Indirect Holding

1 Taxable assets as defined in Schedule 29A Finance Act 2004

A taxable asset should be regarded as taxable property indirectly owned by a pension scheme if the scheme is an investment-regulated pension scheme, and the asset is treated as held indirectly other than through a genuinely diverse investment vehicle.

2 Non-taxable assets

An asset should be regarded as indirectly owned by the pension scheme if it meets the following tests:

- a) The pension scheme is an investment-regulated pension scheme.
- b) On the assumption that the asset was taxable property, it would be treated as being indirectly held by the pension scheme using the assumption in c) below.
- c) The assumption is that the vehicle owning the property (or any vehicle in a chain of ownership) has as its main activity the carrying on of a trade, profession or vocation.

In short, this means that if the pension scheme is an occupational pension scheme, an asset is indirectly owned if it is held by a vehicle (or a chain of vehicles) that is controlled by the pension scheme on its own or together with associated persons. Or, if the vehicle is a company, a member or a person connected to the member is a controlling director of that company.

Taxable property, Investment-Regulated Pension Scheme and indirect holding have the same meanings as given to them in Schedule 29A Finance Act 2004.

Vehicle means a person through which the pension scheme holds the interest in the property.

Control has the meaning given to it in Section 416 Income and Corporation Taxes Act 1988.

Connected with has the same meaning as in Section 839 Income and Corporation Taxes Act 1988.

Controlling Director means a director to whom paragraph (b) of Section 417(5) Income and Corporation Taxes Act 1988 applies.

For the purpose of this question **person** includes an individual, a company, a partnership, and a trustee of a settlement.

The date at which **connected with** is relevant is the date the asset was acquired.

a) a sponsoring employer or any person connected with that employer.

A sponsoring employer is the employer or employers who established the scheme for the purpose of providing benefits for some or all of their employees in respect of their employment with the employer or employers. It also includes any other employer whose employees are having benefits provided under the scheme in respect of their employment with that employer.

If the sponsoring employer is a company, a person is connected to that employer if that person has control of the company or if that person, together with another person or persons connected to him or her, has control of the company.

If the sponsoring employer is an individual or a partnership, a person is connected to the employer if they are connected to that individual or any one or more partner(s).

b) a person who was a director of or a person who is connected to a director of a close company that is also a sponsoring employer.

The meaning of **director** is defined at Section 417(5) Income and Corporation Taxes Act 1988.

A **close company** is defined at Section 414 Income and Corporation Taxes Act 1988, and is broadly a company whose assets are controlled by five or fewer participators.

The meaning of **control** is defined in Section 416 Income and Corporation Taxes Act 1988.

c) a person who was either a sole owner or partner or a person connected with the sole owner or partner of a business which was a sponsoring employer.

Connected with has the same meaning as in Section 839 Income and Corporation Taxes Act 1988.

d) a member or person connected with a member.

A **member** includes active members, deferred members, pensioner members or pension credit members of the scheme.