

## Firefighter Pension Scheme 1992 – Unauthorised Payments (U/P) Contribution Holiday

Procedure for Fire Authorities to follow to report and account for the tax due on the refunded contributions (unauthorised payments – U/P's) in line with the mandating procedure.

We are content for the refund payments (unauthorised payments) that were made during the tax year 2016/17 not to be reported on the event report on the clear understanding that the U/Ps are submitted on a spreadsheet prior to 31/1/2018 (the event reporting deadline) and the tax is paid over to HMRC by 31/1/2018. Failure to supply the spreadsheet by this date means that the U/Ps will have to be reported on the 2016/17 event report due by 31/1/18. Please note this concession relates to the U/Ps in relation to the refund of contribution holiday only.

Each Fire Authority should submit a spreadsheet detailing all the scheme members affected and the amounts involved. The attached spreadsheet can be used for this purpose.

Send the spreadsheet\* with a covering letter (by post only) to Pension Schemes Services, HM Revenue & Customs, BX9 1GH. Ensure the SAFE reference for that particular Fire Authority and specific reference (CLM Firefighters 2017) are quoted. The covering letter should also include the title "Firefighters contribution refund" so that the correspondence can be directed to the relevant team within Pension Schemes Services.

\*Please ensure the figures on the spreadsheet are checked for accuracy before sending this to HMRC. I.e. the tax represents 40% of the total UP charges.

We would prefer payment of the tax charges due to be made electronically. **Please ensure you quote the SAFE reference when making the payment so that the payment reaches the correct account.** The bank details for making the payment are:

Sort code 08 32 10

Account number 12001020

Account name HMRC Shipley

Bank name Barclays

If paying by cheque, please send the cheque with the spreadsheet and covering letter, ensuring the SAFE reference and specific reference are quoted on the reverse of the cheque.

If any tax due for the tax year 2016/17 is not paid by the due date of 31 January 2018 then interest will be charged (and penalties may arise) on any unpaid tax from that date until the tax is paid.