



**HM Revenue  
& Customs**

Daws House  
33-35 Daws lane  
London  
NW7 4SD

**Notice to file a Tax Return for  
Trustees of Registered Pension  
Schemes**

For the Tax year :  
6 April 2014 to 5 April 2015

**Pension Schemes Services**

Fitzroy House  
Castle Meadow Road  
Nottingham  
NG2 1BD

**Tel** 0300 123 1079  
*Monday to Friday 9.00 to 17.00*

**Fax** 03000 564 565

**Tax Reference:** 747/ 72185 37481

**Date of Issue** 30 June 2015

**Scheme Name:** Micron Precision 1996 Executive Pension Scheme

**Notice to file a tax return for trustees of registered pension schemes**

We are sending you this letter as you must, by law, send us a tax return for trustees of registered pension schemes for the Tax year 6 April 2014 to 5 April 2015.

**Please submit the tax return by midnight on 31 January 2016. If you are late the trustees will be liable to an automatic penalty of £100 even if you don't owe any tax or are due tax back. For more information about penalties please see over leaf.**

As trustees you need to file a tax return because during the year:

- you or someone the trustees have authorised to act on their behalf have made requests for and/or received repayment of tax deducted at basic rate from the pension schemes investment, or
- the pension scheme has taxable income to declare.

You can print the tax return, from our website. Go to  
**[www.gov.uk/government/publications/self-assessment-tax-return-for-trustees-of-registered-pension-schemes-sa970](http://www.gov.uk/government/publications/self-assessment-tax-return-for-trustees-of-registered-pension-schemes-sa970)**

**You cannot complete this tax return online.**

Please send your completed tax return to:

HM Revenue & Customs,  
Pension Schemes Services,  
FitzRoy House,  
Castle Meadow Road,  
Nottingham,  
NG2 1BD.

If you need help, please refer to the *Tax Return Guide for Trustees of Registered Pension Schemes (SA975)* which can be found on our website.

Go to **[www.gov.uk/government/publications/self-assessment-tax-return-for-trustees-of-registered-pension-schemes-sa970](http://www.gov.uk/government/publications/self-assessment-tax-return-for-trustees-of-registered-pension-schemes-sa970)**

Information is available in large print, audio tape and Braille formats.  
Type Talk service prefix number – 18001

If you have also received a Notice to file a registered pension scheme return, you must complete **both** returns. *A Pension Scheme Return is an information return, not a tax return and can only be submitted online by the scheme administrator. Instructions on how to do this can be found in the online user guide. <https://www.gov.uk/government/publications/pension-schemes-online-user-guide/a-guide-to-using-the-online-service-for-scheme-administrators-and-practitioners>*

#### **Penalties for filing the SA970 late**

- **One day late** - even if you have a nil return, nothing to claim, or no tax to pay because you have already paid all the tax you owe you will be charged an initial penalty of £100.
- **Three months late** - you will be charged further automatic daily penalties of £10 per day, up to a maximum of £900.
- **Six months late** - you will be charged a further penalty of either £300 or 5% of any tax due if that is a larger amount.
- **Twelve months late** - you will be charged a further penalty of either £300 or 5% of any tax due if that is a larger amount.

If the scheme has tax to pay this tax liability must be paid on time or further penalties for late payment will be charged.

**Interest will accrue on any outstanding penalties, until payment is received.**

#### **Helpful Hints for Completing the SA970 Return**

Q1 – All boxes must be complete, even if the amount is zero

Q3 – Trading income is taxable. Do not put anything in these boxes unless the pension scheme is trading and the pension scheme is liable to tax on the income.

Q6 – Any amounts put in these boxes will be taxed.

Q7 – If you want a repayment ensure this question is completed in full.

Q8 – If you want a repayment you must put a tick in the 'Yes' box and complete all the relevant details.

If the scheme bank account details have changed from previous years returns please complete an amended APSS 146 showing the correct bank account details.

An incomplete or incorrect Return may delay any repayment due.

#### **Where can I get help?**

For more information on Pension schemes go to the Registered Pension Schemes Manual at [www.hmrc.gov.uk/manuals/ptmanual/index.htm](http://www.hmrc.gov.uk/manuals/ptmanual/index.htm)