



## Pensions Composite Return

### Relevant person details

Name: .....

Reference: .....

Year of Charge: .....

Form completed by: .....

Position in firm: .....

Relationship to pension scheme: Trustee  Employer  Administrator  Other

Telephone: .....

Email: .....

### Declaration

I hereby certify that to the best of my knowledge and belief all the statements made in every part of this return, and in the information which accompanies this return, are true and correct.

Signature: .....

Date: .....

**Fair Processing Notice:** The information you have provided on this form is required under the Income Tax (Guernsey) Law, 1975 for the purposes of the assessment and collection of income tax. This information will be processed in line with the Data Protection (Bailiwick of Guernsey) Law, 2017. For full details of our Fair Processing Notice and how we look after your data please visit: <https://www.gov.gg/revenueservice>. If you don't have access to the internet please contact us and a paper copy will be provided.

**Form 704** (03/23)

## Pensions Composite Return – 2022

### Scheme details

Scheme Name	Tax Reference:	Type of Approval:  <i>150 / 154A / 157A / 157E</i>	Type of Scheme:  <i>Single / Multi-member</i>	Scheme meets conditions for approval <sup>1</sup> :  <i>Yes / No</i>	Scheme subject to regulation by the GFSC in Guernsey:  <i>Yes / No</i>	The Scheme is not required to report under the Common Reporting Standard <sup>2</sup> :  <i>Please tick</i>

### Uploads

Each pension scheme is required to submit the following information with the return:

- Signed Accounts which clearly show the fund value.
- A schedule of payments made by the scheme to the members or beneficiaries and any other person in receipt of annuities, lump sums or other payments, such as refunds to members, employers, triviality payments. This should also include any transfers out of the scheme. The following details should be provided in respect of any payments:
  - Legal name
  - Address
  - Date of Birth (if applicable)
  - Nationality/Place of residence

<sup>1</sup> By certifying that the pension continues to meet the conditions for approval/recognition, you are certifying that you are aware of and have read the Practice Notes/Guidance Notes/Codes of Practice published by the Director in respect of such arrangements and that for section 157A retirement annuity trust schemes the pension has appropriate investments

<sup>2</sup> Check this box to confirm that for the Common Reporting Standard reportable period, the scheme met all the requirements of a Broad Participation Retirement Fund or Narrow Participation Retirement Fund under the Income Tax (Approved International Agreements) (Implementation) (Common Reporting Standard) Regulations and is not subject to reporting