

**PENSION SCHEME TAX REFERENCE**

1. The tax reference for the Firefighters' Pension Scheme in England Scotland and Wales is PSTR00330012RP. This is the reference that should be quoted in response to general enquiries concerning the scheme or when the reference is required in connection with transfers etc.
2. As mentioned in FPS Circular 2/2006, HM Revenue and Customs define the FPS as a split scheme with administration responsibilities devolved to individual Fire and Rescue Authorities who act as sub scheme administrators. Details of each of the FRAs were passed to the HMRC who have input the FPS information to the Pension Schemes Online system and allocated a separate PSTR for each of the sub schemes. This PSTR is to be used by the FRA, and any practitioners they may have registered, to allow separate Accounting For Tax (AFT) returns and Event Reports etc. to be submitted. This PSTR should not be divulged to others.
3. If authorities encounter problems registering they can call the HMRC helpline on 0845 60 55 999 and further guidance on registration is available at the Registered Pensions Schemes Manual Scheme Administrator pages: <http://www.hmrc.gov.uk/manuals/rpsmmanual/RPSM02306110.htm>.

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