

PART C

**APPENDICES TO RULES FOR
OCCUPATIONAL RETIREMENT SCHEMES**

APPENDIX 14 – Annex V

(S.L.C. 1.2.10 of Part B of the Pension Rules for Occupational Retirement Schemes)

MAIN REPORTING DEADLINES FOR OCCUPATIONAL RETIREMENT SCHEMES

Occupational Retirement Schemes with FYE 31st December		2020 submission dates		2021 submission dates		2022 submission dates		2023 submission dates		2024 submission dates		2025 submission dates	
		Data reference date	Submission deadline	Data reference date	Submission deadline	Data reference date	Submission deadline	Data reference date	Submission deadline	Data reference date	Submission deadline	Data reference date	Submission deadline
Quarterly reporting	First Quarter	31/03/2020	02/06/2020	31/03/2021	26/05/2021	31/03/2022	19/05/2022	31/03/2023	19/05/2023	31/03/2024	19/05/2024	31/03/2025	19/05/2025
	Second Quarter	30/06/2020	01/09/2020	30/06/2021	25/08/2021	30/06/2022	18/08/2022	30/06/2023	18/08/2023	30/06/2024	18/08/2024	30/06/2025	18/08/2025
	Third Quarter	30/09/2020	02/12/2020	30/09/2021	25/11/2021	30/09/2022	18/11/2022	30/09/2023	18/11/2023	30/09/2024	18/11/2024	30/09/2025	18/11/2025
	Fourth Quarter			31/12/2020	04/03/2021	31/12/2021	25/02/2022	31/12/2022	18/02/2023	31/12/2023	18/02/2024	31/12/2024	18/02/2025
Annual reporting (including exempted)	Annual	31/12/2019	16/06/2020	31/12/2020	03/06/2021	31/12/2021	20/05/2022	31/12/2022	06/05/2023	31/12/2023	21/04/2024	31/12/2024	08/04/2025