

## Fees - 2019

<b>Initial</b>	
Setting up a new scheme	£750 plus VAT
Taking over an existing scheme	No charge
Transfer of pension policies	£100 plus VAT per policy
<b>Annual</b>	
For the scheme	£780 plus VAT*
Per member	£125 plus VAT
HMRC Pension Scheme Return Submission	
Schemes invested in:	
Cash only	£105 plus VAT
Cash plus one investment	£180 plus VAT
All other schemes	£255 plus VAT
<b>Investment fees</b>	
Loans to sponsoring employer	
Initial	£600 plus VAT
Annual	£155 plus VAT per loan
Loans to other parties	
Initial	£300 plus VAT
Annual	£155 plus VAT per loan
Property transaction	
Purchase	£400 plus VAT
Sale	£400 plus VAT
Annual	£155 plus VAT per property
Borrowing	
Initial	£600 plus VAT
Annual	£155 plus VAT per borrowing
Private equity	
Purchase	£400 plus VAT
Annual	£155 plus VAT per holding
<b>Benefit drawing</b>	
Tax-free lump sum	£100 plus VAT per payment
Annual pension payment	£100 plus VAT per year
Monthly pension payment	£250 plus VAT per year
Capped drawdown review	£300 plus VAT per year
<b>Contributions</b>	
Company contribution	No charge
Relief at source for personal contributions	
Annual return	£305 plus VAT per year
Interim reclaim	£155 plus VAT per invoice
<b>Regulatory</b>	
HMRC event report	£105 plus VAT per event report
Self assessment tax return for pension scheme	£155 plus VAT per return
Provision of Legal Entity Identifier (LEI)	£105 plus VAT per year
<p>Fees are reviewed on 1st January each year in the light of inflation. Our annual fees are invoiced in advance. All other charges will be invoiced upon completion of works performed. Additional charges may apply for clients with specialist requirements. We will discuss these with you in advance.</p>	
<p>*Our annual scheme fee of £780 plus VAT is based on our invoices being settled by Direct Debit. Payment by any other method would increase the annual scheme fee to £880 plus VAT.</p>	
<p>Day Cooper Day Ltd is a company registered in England under registered number 08956319, with its registered address at 51 Scrutton Street London EC2A 4PJ.</p>	

