

Tax return for trustees of registered pension schemes

Tax year 6 April 2014 to 5 April 2015 (2014-15)

Self Assessment tax reference (as shown on the no	tice to file)	Pension scheme name and correspondence address (please complete in full)		
		Name		
		Address		
Return to	コ			
Pension Schemes Services		Postcode		
HM Revenue & Customs FitzRoy House Castle Meadow Road	_	Adviser's reference		
NOTTINGHAM NG2 1BD				
		Date DD MM YYYY		
Phone 0300 123 1079				

Please read this page first

You are required by law to send us a tax return for the year from 6 April 2014 to 5 April 2015. **This tax return cannot be filed online.**

When you have completed this tax return please return it to the above address.

Please start by filling in the Self Assessment tax reference above for the registered pension scheme to which this return relates, the pension scheme name and correspondence address. If you give an adviser's address, please also include their reference for the scheme.

If you want us to do the tax calculation

If you want us to do the tax calculation, you roust file the return by the later of **31 October 2015 or 2 menths**, fiter the date this Notice was given. Otherwise we may not be able to send you a statement in time for you to pay any tax which is due by the later of **31 January 20 6 or Latonths after** the date this Notice was given.

Calculating the tax yourse

If you want to calculate the lax yourself, you must file the return by the later of 3. January 2016 or 3 months after the date this Notice was given. If we receive the return after that date, you will be liable to an automatic penalty of £100.

Paym. any ax the pension scheme owes

Male size and tax you pay that the pension scheme owes reach s us by **31 January 2016** or you will have to pay interest and possibly a late payment penalty.

Accounts prepared for a 12-month period ending in the year to 5 April 2015

If accounts have been prepared for a 12-month period ending in the year to 5 April 2015, you may if you wish fill in the tax return based on the pension schemes' income and gains during the period of those accounts.

Accounts not repaired for a 12-month period ending in the year to 5 April 2015

If your accounts have not been prepared for a period ending in the lear to 5 April 2015, fill in the return for income and gains in the year ended 5 April 2015. For example, the pusies accounting year end may have been change to 5 April from another date, and this results in a period dropping out of account.

If this is the case, fill in this return based on the entire period starting on the day after the end of the accounting period covered on the 2013-14 tax return and ending on 5 April 2015, even if this means using 2 sets of accounts.

Do not send us the pension scheme's accounts. If we need to see them, we will ask you for them later.

We may check any tax return. Please remember that there are penalties for supplying false information.

If you need help

To get notes and helpsheets that will help you fill in this form, go to www.hmrc.gov.uk/selfassessmentforms

If the guidance does not answer your questions, please phone the number shown above.

What happens after you've sent your tax return

You'll receive a tax calculation. If you are due a repayment of tax, you'll usually get this automatically. But it may be set off against other tax instead if there is an amount due soon.

Income for the year ended 5 April 2015

Please use blue or black ink to fill in the return. Round down to the nearest pound income and capital gains, and round up tax deductions. **Do not** include pence.

Pages 2 and 3 of this return include the most common income types found in registered pension schemes, and situations which may apply to such schemes. If your pension scheme received any income which is taxable, but not covered on pages 2 and 3, include the income on page 4 at 'Other taxable income'.

If you are filling in this return for a 12-month period of account ending in the year from 6 April 2014 to 5 April 2015, you must do so on a consistent basis. If you wish to change from the accounting date basis to the strict fiscal basis then the change in basis should not result in there being periods which drop out of account.

UK income

Include all income from investments from which UK Income Tax has been deducted. This includes interest on loans and deposits, bank and building society interest, alternative finance receipts from alternative finance arrangements, atterest on UK government securities including those held in the form of bearer bonds, interest from authorised unit custs. Indiannual payments from unauthorised unit custs. Do not include income from UK dividends.

Did you receive income from which UK Income Tax has been deducted? Put 'X' in the appropriate box Yes No If Yes, fill in boxes 1.1 to 1.5. If No, go to question 2.	1.3 Gross amount before to. £ 1.4 Tax already a claimed by or for the pension scheme
1.1 Total income from investments and deposits – amount after tax deducted £ 0 0	on form R63N Ar the year ended 5 April 2015 or for the period of account ending in the year from April 2014 to 5 April 2015 (if the return is filled in on the accounting date basis) which is included in box 1.2
1.2 Tax deducted £	1.5 Tax which has not already been reclaimed at the time this return is made Box 1.2 minus box 1.4 £ • 0 0

Income from overseas inve an arts

Please enter in the boxes below the total nearly from overseas investments. Do not include income from stock dividends.

2 Did you receive income from a seas investments?	2.3 UK Income Tax already reclaimed by the pension
Put 'X' in the appropriate by Yes If Yes, fill a boxes 2.1 to 2.4. If No, go to question 3.	scheme for the year ended 5 April 2015 or for the period of account ending in the year from 6 April 2014 to 5 April 2015 (if the return is filled in on the accounting date basis) from overseas investments, which is included in box 2.2
2.1 Total recome from overseas investments – amount after	£ 00
	2.4 UK Income Tax which has not already been reclaimed at the time this return is made Box 2.2 minus box 2.3
2.2 UK Income Tax deducted	£
£ 00	

Trading income

Income declared here will be liable to tax at the

3 Did you receive any trading income? Put 'X' in the 3.2B Business Premises Renovation Allowance (BPR	Δ)			
appropriate box Yes No No No If Yes, fill in boxes 3.1 to 3.5. If No, go to question 4. 3.1 Turnover and other business receipts, and so on £ Expenses allowable for tax 3.2 Expenses allowable for tax Business Premises Renovation Allowance (BPRA) - balancing charges included in box 3.1 Read the notes and put the amounts of BPRA included in box 3.2, in box 3.2 Read the notes and put the amounts of BPRA included in box 3.2, in box 3.2 Read the notes and put the amounts of BPRA included in box 3.1, in box 3.2. Allowable loss) (V			
£ • 0 0 3.5 Losees being claimed £ • 0 0				
Income under a Deed of Covenant				
4 Did you receive any income under a Deed of Covenant? Put 'X' in the appropriate box Yes No If Yes, fill in boxes 4.1 to 4.3. If No, go to question 4.3 Gross amount before tax Box 4.1 + box 4.2 4.1 Total income received under a Died of Covenant - amount after tax deducted £ 0 0				
Income paid the er legislation of tax Please enter all charges in the pension scheme's income paid under deduction of tax. Do not include pensions paid under Pay As You Earn (PAYE) or cheme administrator payments subject to the Accounting for Tax procedures.				
Were my payments or charges on the pension scheme's income raid under deduction of tax? Put 'X' in the arxive size box Tax deducted f yes, fill in boxes 5.1 to 5.4. If No, go to question 6.				
lives abroad – gross amount before tax 5.1 Amounts paid under deduction of tax – gross amount before tax £ 1 0 0 0 5.4 Tax deducted				

Other taxable income

Income declared here will be liable to tax at the trust rates.

6	Did you receive any other taxable income which you have not already entered elsewhere in this return or did you make any taxable chargeable gain? Put 'X' in the appropriate box	f.3 Tax deducted
	Yes No If Yes, fill in boxes 6.1 to 6.6. If No, go to question 7.	6.4 Gross amount before tax Box 6.2 + box 6.3
6.1	Description of income or chargeable gain	6.5 Taxable amount of the chargeable gain
		6.6 Taxable amount of the chargeable gain tralifying for Entrepreneurs' Relief £ 0 0
6.2	Amount of taxable income after tax deducted £ 0 0	

Other information for the year ended 5 Apri 2015 Calculating the tax (or repayment) yourself

7 Do you want to calculate the tax (or repayment) due? Put 'X' in the appropriate box	Your first payment on account for 2015–16, if appropriate
Yes No	£ .00
If Yes, do it now and fill in boxes 7.1 to 7. If No, go to question 8. 7.1 Tax due for 2014-15 before you take ar payments on account If a repayment is due put a hours sign (–) in the box next to the £ sign.	7.3 Put 'X' in the box if you are making a claim to reduce payments on account for 2015–16 and say why in the 'Additional information' box, box 13.2 on page 7
£ 0 0	7.4 Put 'X' in the box, if you do not need to make payments on account

Claiming a repayment

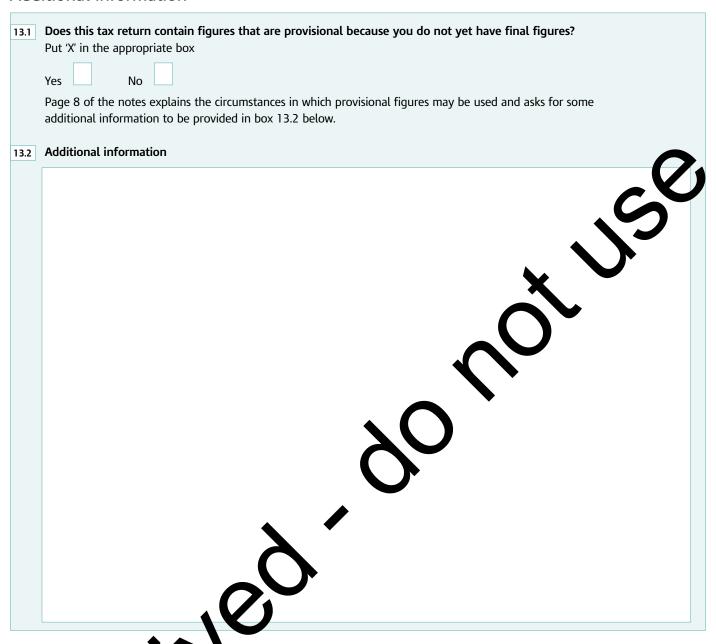
8.1	Do you want to claim a repayment? Put 'X' in the appropriate box Yes No If Yes, fill in boxes 8.1 to 8.12 as appropriate. If No, or the amount you are owed is below £10, we will set any amount you are owed against the next tax bill. Now go to question 9. Who should the repayment (or payment) be sent to? Put 'X' in the appropriate box The pension scheme's bank or building society account	8.9	Put 'X' in the box if your nominee is your adviser – then fill in boxes 8.9 to 8.12, otherwise just fill in boxes 8.10 to 8.12 Adviser's reference for you Declaration for repayment You must fill in the boxes below to autorise the nominee/adviser to receive repayment on your behalf. This authority must be signed by you A photocopy of your signature will not be accepted.
8.2	Your nominee's bank or building society account		your signature will not be ccepted.
			I authorise
	Fill in boxes 8.3 to 8.7 as appropriate. If you have ticked box 8.2 also fill in box 8.8 and box 8.9 (if applicable) and boxes 8.10 to 8.12.	8.10	Name of normale/action
	Please give details of your (or your nominee's) bank		
	or building society account for repayment		
		8. 7	mine s/Adviser's address
8.3	The pension scheme's (or its nominee's) bank or		
	building society		
8.4	Name on account (entered at 8.3)		Postcode
			to receive, on my behalf, the amount due.
			•
		8.12	Signature
8.5	Account number		
8.6	Sort code		
0.0	Soft code		
0.7	Puild to so Pafaranca number		
8.7	Building social reference number		
1			

Pension scheme contact details

Please give your or your adviser's name and phone number. If we need to ask you about the return it is often simpler to phone.

9.1	Your daytime phone number	9.4	Your adviser's name and address
9.2	Your name		
			Postcode
9.3	Your adviser's phone number, if applicable	9.5	Your adviser's reference for the pension schools
Cha	nges to names and addresses		X
10	Is the name of the pension scheme on the front of the Notice wrong? Put 'X' in the appropriate box Yes No	12.3	New trustee's name and sidre
11	Is the name of the trustee on the front of the Notice wrong? This should be the trustee to whom correspondence and future returns should be addressed. Put 'X' in the appropriate box	>	Postcode Date of change
	Yes No	12.4	w trustee's name and address
	If you answer Yes to either question 10 or 11, please put the correct information on the front of this return.		
12	Have there been any changes to the name and addresses of the trustees? Put 'X' in the appropriate box.		
	If more than 2, please report the further deals is in the 'Additional information' box on page 7, this return or		Postcode Date of change
	on a separate sheet. Yes No	12.5	Existing trustee's name and new address
	If Yes, please enter the details in the appropriate boxes on this year.		
12.1	Retiring (a no long sacting) trustee's name		
	and address		Postcode Date of change
1		12.6	Existing trustee's name and new address
	ostcode Date of change		
12.2	Retiring (or no longer acting) trustee's name		
	and address		Postcode Date of change
	Postcode Date of change		

Additional information



Declaration

You **must** fill in this part is fore rending back the completed tax return you must sign and date the statement in box 14.3 below. If you give fall information or conceal any part of the pension scheme's income or chargeable gains you may be liable to financial penaltic and Yor you may be prosecuted.

14.1	Put 'X'in the box if this tax return has been filled in based on the 12 months accounts ending in the year from 6 x ril 2014 to 5 April 2015	14.3	The information I have given in the tax return is correct and complete to the best of my knowledge and belief Signature of trustee
14.1A	Accounting year end date DD MM YYYY		Name in full (use capital letters)
14.2	Put 'X' in the box if this tax return has been filled in for a period ending on 5 April 2015		
			Date DD MM YYYY