



Annual claim by scheme administrator for recovery of tax deducted by individuals or members

Year ending 5 April (enter year) [ ][ ][ ][ ]

Is this a supplementary claim? No [ ] Yes [ ]

Fill in all pages to reclaim the tax deducted by your members from their relievable pension contributions (including stakeholder pension contributions) for tax year 2018 to 2019 and onwards.

This form must reach us no later than 5 October following the end of the tax year relating to this claim.

Payments can then be made to you on the 21st day of the following month (or the next working day).

If you're telling us about excess relief that you've claimed, go to www.gov.uk/guidance/tell-hmrc-youve-claimed-too-much-relief-at-source-for-pension-scheme-members to find out what you must tell us and for the template to report this.

You can find information about relief at source and claiming repayments at www.gov.uk/guidance/pension-administrators-reclaim-tax-relief-using-relief-at-source and on page PTM044220 of the Pensions Tax Manual at www.gov.uk/hmrc-internal-manuals/pensions-tax-manual

Relief at Source reference number [ ][ ][ ][ ][ ][ ]

Scheme administrator's details

Scheme administrator's name

[ ]

Address if your address has changed, or is going to change, please tell us your new address

[ ]
[ ]
[ ]

Postcode

[ ]

Country

Date address changed or will change DD MM YYYY

[ ][ ] [ ][ ] [ ][ ][ ][ ]

Contact name report any changes separately

[ ]

Contact's telephone number

[ ]

Scheme name

[ ]

Pension Scheme Tax Reference (PSTR)

[ ][ ][ ][ ][ ][ ][ ][ ] R [ ]

Scheme administrators submitting aggregate claims covering multiple schemes do not need to fill in the scheme name or PSTR boxes.

Payment details

Confirm the details of the bank or building society account we should make payment to. The payment details you provide here should match those you've given to us already.

Payment details continued

Account name

[ ]

Account number

[ ]

Sort code

[ ][ ] - [ ][ ] - [ ][ ]

Full name of bank or building society

[ ]

If your bank account details have changed since your last claim, attach full details in writing by an authorised signatory.

Claim and statement

Part 1 Period for which you're claiming

From MM YYYY

0 6 [ ][ ] [ ][ ][ ][ ]

To MM YYYY

0 5 [ ][ ] [ ][ ][ ][ ]

Statement of net contributions received and amount claimed for all members

Total amount of net contributions received from all members - K plus O plus S

£ [ ] A

Total amount of relief claimed for all members - L plus P plus T

£ [ ] B

## Claim and statement continued

### Details of excess relief for all members

(schedule attached in accordance with Regulation 10(5) of The Registered Pension Schemes (Relief at Source) Regulations 2005 (Statutory Instrument 2005 No 3448))

Total net contributions received - M plus Q plus U

£  C

Total excess relief obtained - N plus R plus V

£  D

### Details of the total amount of relief claimed or if excess relief is repayable

Total net amount claimed from HM Revenue and Customs (HMRC) - B minus D

£  E

or

Total excess relief repayable to HMRC - D minus B

£  F

### Details from interim claims made during the year for all members

Total net amount received from HMRC for all members where sum recovered exceeds excess relief payments

£  G

or

Total net amount paid to HMRC for all members where excess relief payments exceed sum recovered

£  H

### Details of the total amount of relief now claimed or excess relief repayable for all members

Total amount now claimed from HMRC - I equals E - G, E + H or H - F

£  I

Total excess relief repayable to HMRC - J equals F - H, F + G or G - E

If the amount you owe is higher than the amount you're claiming, you'll need to pay HMRC. Go to [www.gov.uk/guidance/pension-scheme-administrators-paying-tax](http://www.gov.uk/guidance/pension-scheme-administrators-paying-tax)

£  J

### Part 2 Statement of net contributions received and amount claimed for members who are UK taxpayers

Net contributions received from members who are UK taxpayers

£  K

### Part 2 continued

Are any of these contributions as a result of the transfer of an asset or assets in lieu of a cash contribution debt?

No  Yes

Nature of assets

Value of assets

£

Amount of relief claimed for members who are UK taxpayers

£  L

### Details of excess relief for members who are UK taxpayers

Net contributions received

£  M

Excess relief obtained

£  N

### Part 3 Statement of net contributions received and amount claimed for members who are Scottish taxpayers

Net contributions received from members who are Scottish taxpayers

£  O

Are any of these contributions as a result of the transfer of an asset or assets in lieu of a cash contribution debt?

No  Yes

Nature of assets

Value of assets

£

Amount of relief claimed for members who are Scottish taxpayers

£  P

### Details of excess relief for members who are Scottish taxpayers

Net contributions received

£  Q

Excess relief obtained

£  R

#### Part 4 Statement of net contributions received and amount claimed for members who are Welsh taxpayers

Net contributions received from members who are Welsh taxpayers

£  S

Are any of these contributions as a result of the transfer of an asset or assets in lieu of a cash contribution debt?

No  Yes

Nature of assets

Value of assets

£

#### Part 4 continued

Amount of relief claimed for members who are Welsh taxpayers

£  T

#### Details of excess relief for members who are Welsh taxpayers

Net contributions received

£  U

Excess relief obtained

£  V

### Declaration

I, the scheme administrator named overleaf, apply for recovery of the amount shown in Part 1 above.

This application is made in accordance with all regulations made under Section 192(6), (7) and (8) Finance Act 2004.

I declare that:

- I am keeping all records required by the regulations
- I have claimed only for those contributions for which relief is given under Section 192(1) Finance Act 2004
- the sum I have claimed takes account any interim claim(s) made
- I agree to account to HM Revenue and Customs for any excess amount claimed
- the statements on this form are true and correct in all aspects to the best of my knowledge and belief

Name of authorised signatory use capital letters

Signature of authorised signatory

Date DD MM YYYY

If the authorised signatory has changed since your last interim or annual claim, attach a Board Resolution appointing the new signatory and an original specimen signature of that person.

#### What to do now

Please send the completed form to:  
Pension Schemes Services  
HM Revenue and Customs  
BX9 1GH

If you have any questions about this form phone us on 0300 123 1079.

#### Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information, go to [www.gov.uk/government/publications/your-charter](http://www.gov.uk/government/publications/your-charter)