



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

Use this form to reclaim the tax deducted by your members from their relieviable pension contributions (including stakeholder pension contributions).

This form should reach us no later than the last working day of the month of claim so that payment can be made to you on the 21st day of the following month (or the next working day). For example, a claim to 5 June must reach us by the last working day of June. Payment can then be made on 21 July, 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 more about what you must tell us and for a template to help you report this information.

For information about relief at source and claiming repayments, go to www.gov.uk/guidance/pension-administrators-reclaim-tax-relief-using-relief-at-source and page PTM044220 of the Pensions Tax Manual (PTM), go to www.gov.uk/hmrc-internal-manuals/pensions-tax-manual

Relief at Source reference number

Scheme administrator's details

Scheme administrator's name

Scheme name

Pension Scheme Tax Reference (PSTR)

Scheme administrators submitting aggregate claims covering multiple schemes do not need to complete 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.

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

To MM YYYY

Total amount of relief claimed in this period for all members - F plus I plus L

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 - G plus J plus M

Total excess relief obtained - H plus K plus N

Details of the total amount now claimed, if different to box A or if excess relief is repayable

Total amount now claimed from HM Revenue and Customs (HMRC) - A minus C

or

Total excess relief repayable to HMRC - C minus A.

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

Claim and statement continued

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

£

Number of members who are UK taxpayers included in the claim

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

£ **F**

Details of excess relief for members who are UK taxpayers

Net contributions received

£ **G**

Excess relief obtained

£ **H**

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

£

Number of members who are Scottish taxpayers included in the claim

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 3 continued

Amount of relief claimed for members who are Scottish taxpayers

£ **I**

Details of excess relief for members who are Scottish taxpayers

Net contributions received

£ **J**

Excess relief obtained

£ **K**

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

£

Number of members who are Welsh taxpayers included in the claim

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 Welsh taxpayers

£ **L**

Details of excess relief for members who are Welsh taxpayers

Net contributions received

£ **M**

Excess relief obtained

£ **N**

Declaration

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

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
- I have claimed only for those contributions received in the month(s) for which the claim is 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, please 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