



Self Assessment tax reference (as shown on the Notice to file)

Return to

Pension Schemes Services  
HM Revenue & Customs  
BX9 1GH  
United Kingdom

Phone 0300 123 1079

Pension scheme name and correspondence address (please complete in full)

Name
Address
Postcode

Adviser's reference

Date DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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### Please read this page first

You are required by law to send us a tax return for the year from 6 April 2023 to 5 April 2024. This tax return cannot be filed online.

When you've 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 must file the return by the later of 31 October 2024 or 2 months after the date the 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 2025 or 3 months after the date the Notice was given.

#### Calculating the tax yourself

If you want to calculate the tax yourself, you must file the return by the later of 31 January 2025 or 3 months after the date the Notice was given. If we receive the return after that date, you will be liable to an automatic penalty of £100.

#### Paying any tax the pension scheme owes

Make sure any tax you pay that the pension scheme owes reaches us by 31 January 2025 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 2024

If accounts have been prepared for a 12-month period ending in the year to 5 April 2024, 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 prepared for a 12-month period ending in the year to 5 April 2024

If your accounts have not been prepared for a period ending in the year to 5 April 2024, fill in the return for income and gains in the year ended 5 April 2024. For example, the pension scheme's accounting year end may have been changed 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 2022-23 tax return and ending on 5 April 2024, 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

For help filling in this form, go to [www.gov.uk/self-assessment-forms-and-helplets](http://www.gov.uk/self-assessment-forms-and-helplets) and read the notes.

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're 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 2024

Please use blue or black ink to fill in the return. Round down income and capital gains to the nearest pound, 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 2023 to 5 April 2024, 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, alternative finance receipts from alternative finance arrangements, interest on UK government securities including those held in the form of bearer bonds and annual payments from unauthorised unit trusts. Do not include income from UK dividends.

<p><b>1</b> Did you receive income from which UK Income Tax has been deducted? Put 'X' in the appropriate box.</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, fill in boxes 1.1 to 1.5. If No, go to question 2.</p>	<p><b>1.3</b> Gross amount before tax</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p><b>1.4</b> Tax already reclaimed by or for the pension scheme on form R63N for the year ended 5 April 2024 or for the period of account ending in the year from 6 April 2023 to 5 April 2024 (if the return is filled in on the accounting date basis) which is included in box 1.2</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p><b>1.5</b> Tax which has not already been reclaimed at the time this return is made. Box 1.2 minus box 1.4.</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p><b>1.1</b> Total income from investments and deposits - amount after tax deducted</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>	
<p><b>1.2</b> Tax deducted</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>	

### Income from overseas investments

Please enter in the boxes below the total income from overseas investments. Do not include income from stock dividends or amounts with no UK Income Tax to be reclaimed.

<p><b>2</b> Did you receive income from overseas investments? Put 'X' in the appropriate box.</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, fill in boxes 2.1 to 2.4. If No, go to question 3.</p>	<p><b>2.3</b> UK Income Tax already reclaimed by the pension scheme for the year ended 5 April 2024 or for the period of account ending in the year from 6 April 2023 to 5 April 2024 (if the return is filled in on the accounting date basis) from overseas investments, which is included in box 2.2</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p> <p><b>2.4</b> UK Income Tax which has not already been reclaimed at the time this return is made. Box 2.2 minus box 2.3.</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>
<p><b>2.1</b> Total income from overseas investments - amount after tax deducted</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>	
<p><b>2.2</b> UK Income Tax deducted</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/></p>	

# Trading income

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

<b>3 Did you receive any trading income?</b> Put 'X' in the appropriate box. Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, fill in boxes 3.1 to 3.5. If No, go to question 4.	<b>3.2C Zero-emission goods vehicle allowance (ZGVA)</b> - put the amount of ZGVA, included in box 3.2, in box 3.2C £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
<b>3.1 Turnover and other business receipts</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0	<b>3.3 Net profit</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0 <b>Box 3.3A is not in use</b>
<b>3.2 Expenses allowable for tax</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0	<b>3.4 Allowable loss</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
<b>3.2A Zero-emission car allowance</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0 <b>Box 3.2B is not in use</b>	<b>3.5 Losses being claimed</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0

# Income under a Deed of Covenant

<b>4 Did you receive any income under a Deed of Covenant?</b> Put 'X' in the appropriate box. Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, fill in boxes 4.1 to 4.3. If No, go to question 5.	<b>4.2 Tax deducted</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
<b>4.1 Total income received under a Deed of Covenant - amount after tax deducted</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0	<b>4.3 Gross amount before tax.</b> Box 4.1 + box 4.2. £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0

# Income paid under deduction of tax

Please enter all charges on the pension scheme's income paid under deduction of tax. Do not include pensions paid under Pay As You Earn (PAYE) or scheme administrator payments subject to the Accounting for Tax procedures.

<b>5 Were any payments or charges on the pension scheme's income paid under deduction of tax?</b> Put 'X' in the appropriate box. Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, fill in boxes 5.1 to 5.4. If No, go to question 6.	<b>5.2 Tax deducted</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
<b>5.1 Amounts paid under deduction of tax - gross amount before tax</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0	<b>5.3 Interest, alternative finance payments, rent paid under deduction of tax to anyone who normally lives abroad - gross amount before tax</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0
	<b>5.4 Tax deducted</b> £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0

## Other taxable income

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

<p><b>6</b> 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? Do not enter non-taxable rental amounts from UK or overseas properties. Put 'X' in the appropriate box.</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, fill in boxes 6.1 to 6.7. If No, go to question 7.</p>	<p><b>6.3</b> Tax deducted</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
<p><b>6.1</b> Description of income or chargeable gain</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div>	<p><b>6.4</b> Gross amount before tax. Box 6.2 + box 6.3.</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
<p><b>6.2</b> Amount of taxable income after tax deducted</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>	<p><b>6.5</b> Taxable amount of the chargeable gain on residential property</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
	<p><b>6.6</b> Taxable amount of the chargeable gain on other property, assets and gains</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
	<p><b>6.7</b> Taxable amount of the chargeable gain qualifying for Business Asset Disposal Relief (previously Entrepreneurs' Relief) and/or Investors' Relief</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>

## Other information for the year ended 5 April 2024

### Calculating the tax (or repayment) yourself

<p><b>7</b> Do you want to calculate the tax (or repayment) due? Put 'X' in the appropriate box.</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, fill in boxes 7.1 to 7.4. If No, go to question 8.</p>	<p><b>7.2</b> Your first payment on account for 2024-25, if appropriate</p> <p>£ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>
<p><b>7.1</b> Tax due for 2023-24 before you make any payments on account. If a repayment is due put a minus sign (–) in the box next to the £ sign.</p> <p>£ <input type="text"/> <input checked="" type="checkbox"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 0 0</p>	<p><b>7.3</b> Put 'X' in the box if you are making a claim to reduce payments on account for 2024-25 and say why in the 'Additional information' box, box 13.3 on page 7</p> <p><input type="checkbox"/></p>
	<p><b>7.4</b> Put 'X' in the box if you do not need to make payments on account</p> <p><input type="checkbox"/></p>

# Claiming a repayment

**8 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'll 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.

**8.1 The pension scheme's bank or building society account**

**8.2 Your nominee's bank or building society account**  
  
Fill in boxes 8.3 to 8.7 as appropriate. If you have put an 'X' in box 8.2 also fill in box 8.8 and box 8.9 (if applicable) and boxes 8.10 to 8.12.

**Please give details of your (or your nominee's) bank or building society account for repayment**

**8.3 The pension scheme's (or its nominee's) bank or building society**

**8.4 Name on account (entered at 8.3)**

**8.5 Account number**

**8.6 Sort code**  
 -  -

**8.7 Building society reference number**

**8.8 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

**8.9 Adviser's reference for you**

## Declaration for repayment

You must fill in the boxes below to authorise the nominee or adviser to receive repayment on your behalf. This authority must be signed by you. We will not accept a photocopy of your signature.

I authorise

**8.10 Name of nominee or adviser**

**8.11 Nominee's or adviser's address**  
  
  
  
  
Postcode

to receive, on my behalf, the amount due.

**8.12 Signature**

## 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's often simpler to phone.

<p><b>9.1 Your daytime phone number</b></p> <input type="text"/>	<p><b>9.4 Your adviser's name and address</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode</p>
<p><b>9.2 Your name</b></p> <input type="text"/> <input type="text"/>	<p><b>9.5 Your adviser's reference for the pension scheme</b></p> <input type="text"/>
<p><b>9.3 Your adviser's phone number, if applicable</b></p> <input type="text"/>	

## Changes to names and addresses

<p><b>10 Is the name of the pension scheme on the front of the Notice wrong? Put 'X' in the appropriate box.</b></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>	<p><b>12.3 New trustee's name and address</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode <span style="margin-left: 100px;">Date of change</span></p>
<p><b>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.</b></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If you answer Yes to either question 10 or 11, please put the correct information on the front of this return.</p>	<p><b>12.4 New trustee's name and address</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode <span style="margin-left: 100px;">Date of change</span></p>
<p><b>12 Have there been any changes to the names and addresses of the trustees? Put 'X' in the appropriate box. If more than 2, please report the further details in the 'Additional information' box on page 7 of this return or on a separate sheet.</b></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, please enter the details in the appropriate boxes on this page.</p>	<p><b>12.5 Existing trustee's name and new address</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode <span style="margin-left: 100px;">Date of change</span></p>
<p><b>12.1 Retiring (or no longer acting) trustee's name and address</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode <span style="margin-left: 100px;">Date of change</span></p>	<p><b>12.6 Existing trustee's name and new address</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode <span style="margin-left: 100px;">Date of change</span></p>
<p><b>12.2 Retiring (or no longer acting) trustee's name and address</b></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode <span style="margin-left: 100px;">Date of change</span></p>	

## Additional information

**13.1** Does this tax return contain figures that are provisional because you do not yet have final figures?

Put 'X' in the appropriate box.

Yes  No

Page 8 of the notes explains the circumstances in which provisional figures may be used and asks for some additional information to be provided in box 13.3 below.

**13.2 Disclosure of tax avoidance schemes** If the trust is a party to one or more disclosure of tax avoidance schemes, you must complete the boxes 13.2A and 13.2B. Give details of each scheme (up to 3) on a separate line. If the trust is a party to more than 3 schemes, details of the additional schemes must be reported on the form AAG4, 'Report of promoter reference number'.

**13.2A** Scheme or promoter reference number




**13.2B** Tax year in which the expected advantage arises - year ended 5 April




**13.3** Additional information

## Declaration

You must fill in this part. Before sending back the completed tax return you must sign and date the statement in box 14.3 below. If you give false information or conceal any part of the pension scheme's income or chargeable gains you may be liable to financial penalties and you may be prosecuted.

**14.1** Put 'X' in the box if this tax return has been filled in for the tax year to 5 April 2024

**14.2** Or put 'X' in the box if this tax return has been filled in based on a 12 months scheme accounts period ending during 2023-24

**14.2A** If scheme accounts basis, enter the accounting year end date - please ensure the date matches the date entered on the form APSS146 (registration for Income Tax repayments)

Date DD MM YYYY

**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

Name in full use capital letters

Date DD MM YYYY