



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 2025 to 5 April 2026. 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 2026 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 2027 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 2027 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 2027 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 2026

If accounts have been prepared for a 12-month period ending in the year to 5 April 2026, 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 2026

If your accounts have not been prepared for a period ending in the year to 5 April 2026, fill in the return for income and gains in the year ended 5 April 2026. 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 2024-25 tax return and ending on 5 April 2026, 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 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.

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

Changes to names and addresses

<p>10 Is the name of the pension scheme on the front of the Notice wrong? Put 'X' in the appropriate box.</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>	<p>12.3 New trustee's name and address</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode Date of change</p>
<p>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.</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>12.4 New trustee's name and address</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode Date of change</p>
<p>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.</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>12.5 Existing trustee's name and new address</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode Date of change</p>
<p>12.1 Retiring (or no longer acting) trustee's name and address</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode Date of change</p>	<p>12.6 Existing trustee's name and new address</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode Date of change</p>
<p>12.2 Retiring (or no longer acting) trustee's name and address</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode Date of change</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 2026

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 2025-26

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