



### 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 relievable pension contributions (including stakeholder pension contributions).

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](http://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](http://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](http://www.gov.uk/hmrc-internal-manuals/pensions-tax-manual)

Relief at source reference number

#### Scheme administrator's details

Scheme administrator's name

Scheme administrator's ID

Scheme name

Pension Scheme Tax Reference (PSTR)

#### 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 + I + 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 + J + M

Total excess relief obtained - H + K + 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](http://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 months for which the claim is made
- I agree to account to HM Revenue and Customs for any excess amount claimed
- all the information I have given on this form is true and correct to the best of my knowledge and belief

Relief at source reference number

Signature of authorised signatory

Name of authorised signatory use capital letters

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

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