



Official use  
Tax reference

Issue address

Date

Pension Schemes Services  
HM Revenue & Customs  
Yorke House  
Castle Meadow Road  
Nottingham  
NG2 1BG

Adviser's reference

Telephone 0845 600 2622



**Please read this page first**

The green arrows and instructions will guide you through your Tax Return.

**This Notice** requires you by law to send us a Tax Return for the year from 6 April 2008 to 5 April 2009. **As this Return cannot be filed online, if you want us to do the tax calculation, you must file the Return by the later of:**

- **31 October 2009, and 2 months after the date this 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 2010 and 3 months after the date this Notice was given.**

But if you want to calculate the tax yourself, you must file the Return by the later of:

- **31 January 2010, and 3 months after the date this Notice was given.**

If we receive the Return after that date, you will be liable to an automatic penalty of £100.

Make sure your payment of any tax the pension scheme owes reaches us by 31 January 2010 or you will have to pay interest and perhaps a surcharge.

If accounts have been prepared for a 12-month period ending in the year to 5 April 2009, you may if you wish complete the Tax Return based on the pension scheme's income and gains during the period of those accounts.

If accounts have not been prepared for a 12-month period ending in the year to 5 April 2009, complete the Return for income and gains in the year ended 5 April 2009. But if the pension scheme's accounting year end has been changed to 5 April from another date, and this would result in a period dropping out of account, complete this Return based on the entire period starting on the day after the end of the accounting period covered on the 2007-08 Tax Return and ending on 5 April 2009, even if this means using two 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.

Any Tax Return may be checked. Please remember that there are penalties for supplying false information.

**If you need help**, refer to the Tax Return Guide for Trustees of Registered Pension Schemes (SA975) which you have received with this Tax Return. If that Guide does not answer your questions, please ring the telephone number shown above.



# Income for the year ended 5 April 2009

Please use blue or black ink to fill in the Tax Return and please do not include pence. Round down to the nearest pound, income and capital gains, and round up tax credits and tax deductions. If you printed this form from the HMRC website, please start by filling in the Self Assessment tax reference for the registered pension scheme to which this Return relates on page 1, and your name and correspondence address. If you give an adviser's address, please also include their reference for the scheme. Then complete the following questions.

Questions 1 to 4 on pages 2 and 3 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 which Questions 1 to 4 do not cover, please return this income at Question 6 on page 3.

If you are completing this Return for a 12-month period of account ending in the year from 6 April 2008 to 5 April 2009, 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.

## Q1 Did you receive income from which UK Income Tax has been deducted?

YES

If yes, fill in boxes 1.1 to 1.5. If not applicable, go to question 2.

Include all income from investments from which UK Income Tax has been deducted including interest on loans and deposits, bank and building society interest, alternative finance receipts from alternative finance arrangements, interest on UK government securities including those held in the form of bearer bonds, interest from authorised unit trusts and annual payments from unauthorised unit trusts, but not income from UK dividends.

	Amount after tax deducted	Tax deducted	Gross amount before tax
• Total income from investments and deposits from which tax has been deducted	1.1 £	1.2 £	1.3 £
• Tax already reclaimed by the pension scheme for the year ended 5 April 2009 or for the period of account ending in the year from 6 April 2008 to 5 April 2009 (if the Return is completed on the accounting date basis) which is included in box 1.2			1.4 £
• Tax which has not already been reclaimed at the time this Return is made			1.5 £

## Q2 Did you receive income from overseas investments?

YES

If yes, fill in boxes 2.1 to 2.4. If not applicable, go to question 3.

Do not include income from stock dividends

	Amount after tax deducted	UK Income Tax deducted
• Income from overseas investments	2.1 £	2.2 £
• UK Income Tax already reclaimed by the pension scheme for the year ended 5 April 2009 or for the period of account ending in the year from 6 April 2008 to 5 April 2009 (if the Return is completed on the accounting date basis) from overseas investments, which is included in box 2.2		2.3 £
• UK Income Tax, which has not already been reclaimed at the time this Return is made		2.4 £

## Q3 Did you receive any trading income?

YES

If yes, fill in boxes 3.1 to 3.5. If not applicable, go to question 4.

• Turnover and other business receipts, etc.	3.1 £
• Expenses allowable for tax	3.2 £
• <b>Business Premises Renovation Allowance (BPRA)</b> – balancing charges included in box 3.1. Read page 5 of the Guide and enter the amounts of BPRA included in box 3.1 (Turnover and other business receipts, etc.)	3.2A £
• <b>Business Premises Renovation Allowance (BPRA)</b> – capital allowances included in box 3.2. Read page 5 of the Guide and enter the amounts of BPRA included in box 3.2 (Expenses allowable for tax)	3.2B £
• Net profit	3.3 £

# Income for the year ended 5 April 2009

- Tick box 3.3A if box 3.3 has been reduced by enhanced capital allowances for designated environmentally beneficial plant and machinery

3.3A

- Allowable loss

3.4 £

- Losses being claimed

3.5 £

## Q4 Did you receive any income under a Deed of Covenant?

YES

If yes, fill in boxes 4.1 to 4.3. If not applicable, go to question 5.

	Amount after tax deducted	Tax deducted	Gross amount before tax
• Income received under a Deed of Covenant	4.1 £ <input type="text"/>	4.2 £ <input type="text"/>	4.3 £ <input type="text"/>

## Q5 Were any payments or charges on the pension scheme's income paid under deduction of tax?

YES

If yes, fill in boxes 5.1 to 5.4. If not applicable, go to question 6.

Enter all charges on the pension scheme's income paid under deduction of tax (do not include pensions paid under PAYE or payments made under the Construction Industry Scheme)

	Gross amount before tax	Tax deducted
• Amounts paid under deduction of tax	5.1 £ <input type="text"/>	5.2 £ <input type="text"/>

	Gross amount before tax	Tax deducted
• Interest, alternative finance payments, rent etc. paid under deduction of tax to anyone who normally lives abroad	5.3 £ <input type="text"/>	5.4 £ <input type="text"/>

## Q6 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?

YES

If yes, fill in boxes 6.1 to 6.5. If not applicable, go to question 7.

• Description of income or chargeable gain	6.1 <input type="text"/>
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	Amount after tax deducted	Tax deducted	Gross amount before tax
• Taxable income	6.2 £ <input type="text"/>	6.3 £ <input type="text"/>	6.4 £ <input type="text"/>

• Enter the taxable amount of the chargeable gain	6.5 £ <input type="text"/>
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## OTHER INFORMATION *for the year ended 5 April 2009*

### Q7 Do you want to calculate the tax (or repayment) due?

YES

If yes, do it now and fill in boxes 7.1 to 7.4. If not applicable, go to question 8.

- Tax due for 2008–09 **before** you made any payments on account (put the amount in brackets if a repayment) **7.1** £

- Your first payment on account for 2009–10, if appropriate **7.2** £

- Tick box 7.3 if you are making a claim to reduce payments on account for 2009–10 and say why in the 'Additional information' box 13.2 **7.3**

- Tick box 7.4 if you do **not** need to make payments on account **7.4**

### Q8 Do you want to claim a repayment?

*(If you do not tick 'Yes', or the amount you are owed is below £10, we will set any amount you are owed against the next tax bill.)*

YES

If yes, fill in boxes 8.1 to 8.12 as appropriate. If not applicable, go to question 9.

Should the repayment (or payment) be sent to:

- the pension scheme's bank or building society account? *tick box 8.1* **8.1**

or

- your nominee's bank or building society account? *tick box 8.2* **8.2**

*Fill in boxes 8.3 to 8.7 as appropriate. If you have ticked 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

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

Name of account **8.4**

Account number **8.5**

Branch sort code **8.6**

Building society ref. **8.7**

If your nominee is your adviser, *tick box 8.8 and complete boxes 8.9 to 8.12, otherwise just complete boxes 8.10 to 8.12.* **8.8**

Adviser's ref. for you **8.9**

Name of nominee/adviser

I authorise **8.10**

Nominee's address **8.11**

Postcode

to receive on my behalf the amount due

*This authority must be signed by you. A photocopy of your signature will not do.*

**8.12**

Signature

# OTHER INFORMATION *for the year ended 5 April 2009, continued*

## Q9 Pension scheme details

Please give a contact name and a daytime telephone number (including the area code). If we need to ask you about the Return it is often simpler to phone.

Your (contact) telephone number **9.1**

Your contact name **9.2**

or

Your adviser's telephone number **9.3**

Your adviser's name and address **9.4**   
  
  
 Postcode

Your adviser's reference for the pension scheme **9.5**

## Q10 Is the name of the pension scheme on the front of the Return wrong?

**YES**

If yes, please make corrections on the front of the form.

## Q11 Is the name of the trustee on the front of the Return wrong?

*This should be the trustee to whom correspondence and future Returns should be addressed.*

**YES**

If yes, please make corrections on the front of the form.

## Q12 Have there been any changes to the names and addresses of the trustees? If more than two, please report the further details in the 'Additional information' box on page 6 of this Return or on a separate sheet.

**YES**

If yes, please enter the names and addresses of new trustees below and enter the names of trustees **no longer acting**.

### Retiring trustees' names and addresses

**12.1**   
  
  
 Postcode  
 Date of change

**12.2**   
  
  
 Postcode  
 Date of change

### New trustees' names and addresses

**12.3**   
  
  
 Postcode  
 Date of change

**12.4**   
  
  
 Postcode  
 Date of change

### Existing trustees' names and new addresses

**12.5**   
  
  
 Postcode  
 Date of change

**12.6**   
  
  
 Postcode  
 Date of change

## OTHER INFORMATION *for the year ended 5 April 2009, continued*

**Q13** Tick box 13.1 if this Tax Return contains figures that are provisional because you do not yet have final figures. Page 6 of the Tax Return Guide for Trustees of Registered Pensions Schemes explains the circumstances in which provisional figures may be used and asks for some additional information to be provided in box 13.2 below.

13.1

13.2

*Additional information*

**Q14** Declaration – you **must** complete this part

I have filled in and am sending back to you this Tax Return.

Tick:

- box 14.1 if the Tax Return has been completed based on the 12 months accounts ending in the year from 6 April 2008 to 5 April 2009

14.1

or

- box 14.2 if the Tax Return has been completed for a period ending on 5 April 2009.

14.2

**Before sending back the completed Tax Return you must sign the statement 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/or you may be prosecuted.

**14.3** The information I have given on this Tax Return is correct and complete to the best of my knowledge and belief.

Signature of trustee

Date

Print name in full here