



Before completing this form

Please read the notes on page 3. When you complete and return this form to us, you must also send us the form R63N Schedule Repayment request for Registered Pension Schemes schedule. To download this form go to www.hmrc.gov.uk/pensionschemes

If you do not return both forms we will not be able to process your request.

Help

For more information:

- go to www.hmrc.gov.uk/pensionschemes
phone our helpline on 0845 60 02 622.

Pension scheme details

1 Are you submitting the form on behalf of a common investment fund, a statutory scheme or a local authority scheme? Tick one box
No []
Yes []
2 Unique Taxpayer Reference (UTR) This is your 10 digit number reference for repayments
[][][][][][][][][][][]
3 Pension Scheme Tax Reference (PSTR) This is your registered pension scheme reference and is not applicable to common investment funds
[][][][][][][][][] R []
4 Scheme name
[]

Period of claim

5 Repayment requests are made for a: Tick one box
Scheme year []
Fiscal or tax year []
6 Period of claim
From DD MM YYYY
[][][][][][][][][]
To DD MM YYYY
[][][][][][][][][]

Tax deducted on income from investments or deposits

UK income

Enter only the amount from which UK Income Tax has been deducted. Include:

- interest on loans and deposits
bank and building society interest
dividends or interest on UK Government securities (including those held in the form of bearer bonds), and interest from unit trusts.

Do not include:

- UK dividends with tax credits
tax credits from unit trusts
stock dividends
foreign income dividends or foreign dividends.

Income from a deed of covenant is not exempt.

7 Gross income Before Income Tax deducted £ []
8 Income Tax deducted £ []
9 Amount after tax deducted £ []

Overseas income

Enter all income received from overseas that has had UK Income Tax deducted from it. Do not include stock dividends because the notional Income Tax attached to these dividends is not repayable under any circumstances.

10 UK Income Tax deducted £ []
11 Net income after tax deducted £ []
12 Total tax deducted (box 8 + box 10) The total must be £5,000 or over £ []

13 Number of schedules being submitted with the form R63N. []
Please use the information on all the schedules you have completed to tell us how much you are requesting. You must send the schedule with the repayment request form.

Payment details

14 Who should we send payment to?

Tick one box

The registered pension scheme

A nominee

If you selected nominee go to box 15

15 Name of nominee

Mandatory if payment is going to the nominee

If form APSS146A *Registered Pension Scheme repayments - third party authority* has not already been submitted for this nominee you should submit one with this form.

If your nominee is a company you will also need to submit form APSS146B *Registered Pension Scheme repayments - specimen signatures*. To download these forms go to www.hmrc.gov.uk/pensionschemes

Declaration

16 Capacity in which you are signing

Tick one box

Legal owner of the assets

A nominee

17 The information I have given on this form and attached R63N Schedule(s) is correct and complete to the best of my knowledge and belief. I understand that false statements can lead to prosecution.

Name

Signature

Date *DD MM YYYY*

Please send your completed form and any supporting documents to:

HM Revenue & Customs

Pension Schemes Services

Fitz Roy House

Castle Meadow Road

Nottingham

NG2 1BD

Notes

Use this form to request repayment of UK Income Tax that has been deducted at source from the investment income of a pension scheme which is registered for tax reliefs and exemptions with HMRC or a common investment fund.

For more information and to download this form, go to www.hmrc.gov.uk/pensionschemes and under *Guidance* select *Registered Pension Schemes Manual* in the *Search* facility enter *RPSM04304010*.

Completing form R63N

You will need to complete and attach the form R63N Schedule with this form before you make your repayment request. If you do not submit the schedule with your request, we will return it to you as incomplete. You must keep a copy of each schedule for your records, or in case we have any queries.

Schemes can submit a single repayment request per month subject to the request being for a minimum of £5,000 tax. If the amount of tax repayable is less than £5,000 it should be rolled over until such time as it reaches this amount. If the scheme is required to submit an *SA970 Tax Return for Trustees of Registered Pension Schemes* where the amount of Income Tax is less than £5,000 for the year, the request should be made on the SA970 return at the end of the year.

Where the scheme has more than one custodian we will accept one request per month per custodian for that scheme.

When do I use the form R63N?

You should only use form R63N for a registered pension scheme until 5 April in the year of request. After this date the request must be made on the SA970 return. However, you can use form R63N where an SA970 return has already been submitted and the time limit for amending the return has expired. These rules do not apply to common investment funds, statutory schemes or local authority schemes as they are not required to submit an SA970 return.

Where an SA970 return is required the form R63N should be completed on the same basis as the SA970. For more information go to www.hmrc.gov.uk/sa/pension-scheme.htm

Who should sign this form?

This form must be signed by the legal owner of the assets of the registered pension scheme or common investment fund for example:

- a trustee of a registered pension scheme
- a trustee of a registered common investment fund
- a person authorised in writing by them to make repayment requests on their behalf and must be on the latest version of this form.

If you have been authorised by the legal owner of the assets of the scheme, the authority must be held by Pension Schemes Services before we accept completed forms from you.

Withdrawal of in-year repayments

Acceptance of in-year repayment requests by HMRC is an easement and can be withdrawn at any time. It is withdrawn if there is reason to believe that the requests are excessive due to serious or persistent errors by the legal owner of the assets of the scheme or their nominee(s), or where they fail to file their formal claim on the SA970 return.

Keeping records

The legal owner of the assets of a registered pension scheme must keep, or where a third party makes the repayment claims, obtain records of the repayments made during the year to the scheme. You are required to keep these records until at least the first anniversary of 31 January next following the end of the tax year 5 April. For example, the records of the year ended 5 April 2009 **must be** kept at least until 31 January 2011. Where the scheme is required to submit an SA970 return these in-year repayments must be accurately reflected there.

Definitions

A common investment fund

Is where a number of registered pension schemes have pooled their investments. For more information go to www.hmrc.gov.uk/pensionschemes and under *Guidance* select *Registered Pension Schemes Manual* in the *Search* facility enter *RPSM04103080*.

Custodian

This is a person who is responsible for holding financial assets for a customer and deals with all administrative matters relating to those assets.

Date of payment

This is usually the payment date or payable date shown on the tax voucher.

Gross income

This is the figure of income before UK tax has been taken off.

Statutory scheme

Is a pension scheme created by statute.