

Your reference

Please use  
these if you  
write or call.  
It will help to  
avoid delay.

Tax reference

Issued by

Name of Scheme *if form is issued to agent*



**Notes to help you complete this form**

*Please read these notes carefully*

When this form is completed send it to the Inland Revenue office, at the address shown above. You can get help and advice on completing the form from them.

**The claim must be made and signed by a trustee of the Scheme or a person authorised in writing by the trustee to make claims on their behalf.**

- 1 You should only use this form until **either**
  - You submit the SA970 Tax Return for the year of claim; or, if earlier
  - 31 January following the end of year assessment.
- 2 It should only be used to claim repayment of UK income tax for a Retirement Benefit Scheme which is approved by the Board of Inland Revenue **and** treated as exempt under section 592 ICTA 1988.
- 3 If a single Scheme is regarded in law (section 611(3) ICTA 1988) as two separate Schemes and only one Scheme is an exempt approved Scheme, make the claim for the exempt approved Scheme's income only.

- 4 This claim form should be completed on the same basis as the Tax Return for the year. If the Tax Return is completed on the accounts year basis then so should the form R63N. Say, for example, that the accounting year ends 30 September
  - if the Tax Return for year 2003-04 is completed on the accounts year basis, to 30 September 2003, any in-year repayment claims for the period between 1 October 2002 and 30 September 2003 would be for year ending 30 September 2003
  - any repayment claimed for the month ending 31 October 2003 would fall within the accounting year to 30 September 2004. It would be included in the 2004-05 Tax Return and the claim would refer to year ending 30 September 2004
  - if the fiscal year basis is used to complete the Tax Return, the in-year repayment claims would follow that basis. Any claims for a month between 6 April 2003 and 5 April 2004 would be for year ending 5 April

**Scheme for which the claim is being made**

Full title and address of Pension Scheme

Full title
Address
Postcode

Nominee's/Agent's reference

**This authority must be signed by you. A photocopy of your signature is not acceptable.**

Signature

Date

Name of the Scheme's (or Nominee's) bank or building society

Name of account

Bank or building society reference

Branch sort code

Account number

## Section 1 Tax deducted on income from Investments or deposits

### UK income

Enter all income from which UK Income Tax has been deducted, including 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, stock dividends, foreign income dividends or foreign dividends. Income from a Deed of Covenant is not exempt.

Gross income (before income tax deducted)  £

Income tax deducted  £

Amount after tax deducted  £

### Overseas income

Enter all income received from overseas. **Do not** include stock dividends because the notional income tax attached to these dividends is not repayable under any circumstances.

UK income tax deducted  £

Net dividend after tax deducted  £

**Total tax deducted**  £ (2 + 4)

## Section 2 Payments made under deduction of tax by the Scheme

Enter details of all charges on the Scheme's income which were paid under deduction of tax at the basic rate. Do not include payments under the Pay As You Earn (PAYE) system.

### Annuities and other annual payments

Gross income (before tax deducted)  £

Tax deducted  £

### Payments to anyone who normally lives abroad (for example, interest or rent)

Gross income (before tax deducted)  £

Tax deducted  £

**Total tax deducted**  £ (8 + 10)

## Section 3 Calculation of claim

Enter the sum of claim

£ (6 - 11)

The amount entered here should be the total tax deducted in Section 1 **minus** the total tax deducted in Section 2.

## Declaration

I, as a trustee of the Scheme or a person duly authorised by the trustees, declare that the particulars given on this form are correct and complete to the best of my knowledge and belief. I understand that false statements can lead to prosecution.

I claim the sum of  for the year ended\*  /  \* See note 4 on page 1

Full name and address (in CAPITAL LETTERS)

Postcode

Signature

Date