



How to make your interim claim

Please use this form to make an interim claim for tax relief on tax paid on Individual Savings Account (ISA) investments.

These notes will help you to complete this form. If you need further information please refer to the *Guidance Notes for ISA Managers*.

Please use capital letters and black ink.

Make sure that your claim reaches us **no later than** the last working day of the calendar month. Our payment should reach you on the 17th day of the following month (or the next working day).

Send the completed form to us at

Savings Schemes Office

Services Team 1

St John's House

Merton Road

Merseyside

L75 1BB

If your annual claim, form ISA14, is outstanding for the previous tax year, you cannot make a claim for the tax month ending 5 October (or any subsequent month).

Period of your claim

You may claim for up to six tax months using this form. A tax month begins on the 6th of the month and ends on the 5th of the following month.

Tax voucher received late

If a tax voucher is received late, you should still make a claim for the period during which the payment date (of the dividend or the interest) fell.

You can include the amount within this interim claim as long as:

- the period of the claim does not exceed six months, and
- the payment date does not fall in an earlier tax year.

The six month period starts from the 6th day of the tax month in which the payment date fell to the 5th of the last tax month included in this claim. If the period of the claim exceeds six months or falls in an earlier tax year, you will need to make a supplementary claim.

Making a supplementary claim

If you make a supplementary claim you must make sure that it is included in your annual claim, on form **ISA14**. This means you must either:

- include it within the annual claim you make for the tax year in which the payment date fell, or
- make a supplementary annual claim for the tax year in which the payment date fell if the annual claim for that year has already been made.

