

Interim claim by Scheme Administrator for recovery of tax deducted by individuals

Please complete pages 1 to 3:

- to reclaim the tax deducted by your members from their relievable pension contributions (including Stakeholder Pension contributions), and
- to give us statistics about the members of your schemes.

If you need help reporting the statistical data, refer to the notes on page 4.

This form should reach us no later than the last working day of the month of claim so that payment can be made to you on the 21st day of the following month (or the next working day). For example, a claim to 5 June must reach us by the last working day of June. Payment can then be made on 21 July, or the next working day.

Detailed guidance regarding this form can be found in Chapter 5 of the Registered Pension Schemes Manual.

Note: Have you made any lump sum refunds of contributions made by individuals as a result of the restriction of higher rate tax relief for the period between 22 April 2009 and 5 April 2011? If you have, the tax due should be accounted for on the Accounting for Tax Return (AFT) not on your Relief at Source (RAS) claim. The AFT must be completed and filed electronically on Pension Schemes Online. Further information about such refunds can be found in the Registered Pension Schemes Manual (RPSM), page 15102000.

Relief at Source reference number

Scheme Administrator's details

Scheme Administrator's name

Scheme name

Scheme Administrators submitting aggregated claims covering multiple schemes need not complete the above box.

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 have 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, please attach full details in writing by an authorised signatory.

Claim and statement

Part 1 Period for which you are claiming

From MM YYYY

To MM YYYY

Part 2 Statement of net contributions received and amount claimed

Net contributions received from individuals

Amount claimed

Part 3 Details of excess relief (schedule attached in accordance with the Regulations)

Net contributions received

Excess relief obtained

Part 4 Details of amounts now claimed or excess relief repayable

Amount now claimed from HM Revenue & Customs - A minus B

Or

excess relief repayable to HM Revenue & Customs - cheque enclosed - B minus A

Application and certificate

I, the Scheme Administrator named overleaf, apply for recovery of the amount shown on page 1, Part 4.

This application is made in accordance with all Regulations made under Section 192(2) and (3) Finance Act 2004.

I certify 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 month(s) for which the claim is made
- I agree to account to HM Revenue & Customs for any sum over-claimed
- to the best of my knowledge the claim is correct.

Name of authorised signatory *use capital letters*

Signature of authorised signatory

Date *DD MM YYYY*

If the authorised signatory has changed since your last claim, please attach a Board Resolution appointing the new signatory, and an original specimen signature of that person.

Help

For more information or help write to us at:

HM Revenue & Customs
Pension Schemes Services
FitzRoy House
Castle Meadow Road
Nottingham
NG2 1BD

Or phone us on **0845 600 2622**

If you need help reporting the statistical data, please refer to the notes on page 4.

Statistical report – summary of schemes

Scheme Administrator's name

Relief at Source reference number

Contact person *(for statistical enquiries)*

Contact person's phone number

Statistical report period From 0604 to

(Cumulative total since start of reporting period)

Members of employer sponsored schemes

Contracted out members	Non-Stakeholder Pensions	Stakeholder Pensions
Number of members	<input type="text"/> P1	<input type="text"/> S1
Minimum contributions received	£ <input type="text"/> P2	£ <input type="text"/> S2
Net contributions received from individuals	£ <input type="text"/> P3	£ <input type="text"/> S3
Contributions received from employers	£ <input type="text"/> P4	£ <input type="text"/> S4
Non-contracted out members		
Number of members	<input type="text"/> P5	<input type="text"/> S5
Net contributions received from individuals	£ <input type="text"/> P6	£ <input type="text"/> S6
Contributions received from employers	£ <input type="text"/> P7	£ <input type="text"/> S7

Members of non-employer sponsored schemes

Contracted out members with only minimum contributions	Non-Stakeholder Pensions	Stakeholder Pensions
Number of members	<input type="text"/> P8	<input type="text"/> S8
Minimum contributions received	£ <input type="text"/> P9	£ <input type="text"/> S9
Contracted out members with minimum contributions and other contributions		
Number of members	<input type="text"/> P10	<input type="text"/> S10
Minimum contributions received	£ <input type="text"/> P11	£ <input type="text"/> S11
Net contributions received from individuals	£ <input type="text"/> P12	£ <input type="text"/> S12
Contributions received from employers	£ <input type="text"/> P13	£ <input type="text"/> S13
Non-contracted out members		
Number of members	<input type="text"/> P14	<input type="text"/> S14
Net contributions received from individuals	£ <input type="text"/> P15	£ <input type="text"/> S15
Contributions received from employers	£ <input type="text"/> P16	£ <input type="text"/> S16

Notes on statistical reporting

What to report on page 3

- The number of members for which you have contracts and have received a contribution during the tax year being reported.
- Contributions received since 6 April. Do not include any amounts received in an earlier year.
- Show the cumulative figures within the tax year.
- If a member has **more than one** contract of the same type, report the **total contributions** for each type.
- You should report each member only once in any category, based on the type of contributions received. If the type of contributions changes, change the report category with effect from the next report.
- Round all reported amounts for contributions to the nearest whole pound.

One-off single contributions

A member whose contract was set up to receive one-off single contributions only should cease to be reported after the end of the tax year in which the single contribution was received.

Employer sponsored and non-employer sponsored schemes

Employer sponsored does not mean arrangements where employers make contributions. You should identify what were Group Personal Pensions (GPPs), and their equivalent under the stakeholder regime.

	Non-Stakeholder contracts	Stakeholder Pension contracts
Report as employer sponsored:	<ul style="list-style-type: none">• all Group Personal Pensions• all contracts within a scheme set up by an employer.	<ul style="list-style-type: none">• contracts for members of SHP schemes nominated by employers or set up by an employer.
Report as non-employer sponsored:	<ul style="list-style-type: none">• contracts under a scheme set up by a financial institution and offered for general sale to the public.	<ul style="list-style-type: none">• all SHP schemes arranged via Trade Unions or other bodies• contracts under a stakeholder scheme set up by a financial institution which are offered for general sale to the public.

Minimum contributions

The minimum amount to report in any category is **always** the total amount you received and applied from the National Insurance Contributions Office.

Further help

If you have difficulty with any aspect of reporting the statistical data, write to:

Savings & Pensions Analysis

KAI Analysis
HM Revenue & Customs
100 Parliament Street
London
SW1A 2BQ

Or phone us on **020 7147 3096**

What to do next

Send the completed form and any supporting documentation to:

HM Revenue & Customs

Pension Schemes Services
FitzRoy House
Castle Meadow Road
Nottingham
NG2 1BD