



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

Year ending 5 April (enter year) [ ][ ][ ][ ]

Please complete both pages to reclaim the tax deducted by your members from their relievab... (including Stakeholder Pension contributions).

This form should reach us no later than 6 October following the end of the tax year. Return it to HM Revenue & Customs, Pension Schemes Services, FitzRoy House, Castle Meadow Road, Nottingham, NG2 1BD.

Payments can then be made to you on the 21st day of the following month (or the next working day).

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

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 Pensions Schemes Online. Further information about such refunds can be found in the Registered Pension Scheme Manual, page 15102000.

Relief at Source reference number

[ ][ ][ ][ ][ ][ ]

Scheme Administrator's details

Scheme Administrator's name

[ ]

If your address has changed, or is going to change, please give us your new address

[ ]
[ ]
[ ]
Postcode
Country

Date address changed or will change DD MM YYYY

[ ][ ] [ ][ ] [ ][ ][ ][ ]

Contact name report any changes separately

[ ]

Contact's phone number

[ ]

Name of Scheme Administrator's bank

[ ]

Account number

[ ][ ][ ][ ][ ][ ][ ][ ]

Sort code

[ ][ ] - [ ][ ] - [ ][ ]

If your bank account details change you should give full details in advance of this claim, by writing to HM Revenue & Customs, Pension Schemes Services, FitzRoy House, Castle Meadow Road, Nottingham, NG2 1BD.

External auditor's report

We have examined the records of contributions received, kept by

[ ]

for the purposes of the Regulation made under Section 192(2) and (3) Finance Act 2004 for the period covered by the annual claim.

In our opinion appropriate records have been maintained by

[ ]

and the amounts included in parts 1-6 are in accordance with those records.

Auditor's name

[ ]

Address

[ ]
[ ]
[ ]
Postcode
Country

Signature of appointed auditor

[ ]

Date DD MM YYYY

[ ][ ] [ ][ ] [ ][ ][ ][ ]

**Claim and statement**

**Part 1 - Period for which you are claiming**

From

06 / /

To

05 / /

**Part 2 - Statement of contributions received and amount claimed**

Net contributions received from individuals

£

Amount claimed

£ A

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

Net contributions received

£

Excess relief obtained

£ B

**Part 4**

Net amount claimed (A minus B)

£ C

Or

net payment due (B minus A)

£ D

**Part 5 - Details from interim claims made during the year**

Net amount received from HM Revenue & Customs (where sum recovered exceeds excess relief payments)

£ E

Or

net amount paid to HM Revenue & Customs (where excess relief payments exceed sum recovered)

£ F

**Part 6 - Details of amounts now claimed or excess relief repayable**

Amount claimed from HM Revenue & Customs (G equals C - E, C + F or F - D)

£ G

Excess relief repayable to HM Revenue & Customs - cheque enclosed

(H equals D - F, D + E or E - C)

£ H

**Application and certificate**

I, the Scheme Administrator named overleaf, apply for recovery of the amount shown in part 6 above.

This application is made in accordance with all Regulations made under Section 192(1) Finance Act 2004.

I certify that:

- All records required by the Regulations are being kept.
- The claim relates only to contributions for which relief is given under Section 192(1) Finance Act 2004.
- The sum claimed takes account of any interim claim made.
- The Scheme Administrator agrees to account to HM Revenue & Customs for any excess amount claimed.
- The statements on the form are true and correct in all aspects to the best of my knowledge and belief.

Name of authorised signatory (use capital letters)

Signature of authorised signatory

Date DD MM YYYY

□□ □□ □□□□

**If the authorised signatory has changed since the last application, please report the details on a separate sheet of paper.**

**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**