



Why we need this form

You should complete this form if you wish to:

- apply for repayment of Income Tax that has been deducted from the investment income of a registered pension scheme or
- advise us of changes to the scheme bank account or legal owner details.

A pension scheme must be registered with HM Revenue & Customs (HMRC) before contributions made to it qualify for tax relief and exemption from tax on the investment of the contributions. If the scheme is not registered then the tax deducted on investment income is not repayable.

To register your scheme go to www.hmrc.gov.uk and under *Do it online* select *Pension schemes*.

You must be the legal owner of the assets of the scheme, for example a trustee, in order to complete this form and provide details of all of the other owners of the scheme assets. We will address any correspondence about the taxation of the income from the scheme's assets to you if you sign this form.

You must complete all of the boxes or the form will be returned to you.

Once we receive this form we will set up a Self Assessment tax record and you will be able to apply for repayment of tax deducted from investment income on form R63N *Repayment request for Registered Pension Schemes*. You can get this by going to www.hmrc.gov.uk and under *quick links* select *Find a Form*.

The trustee(s) of schemes set up under trust will also need to submit a SA970 *Tax return for Trustees of Registered Pension Schemes*. For further information please see the Registered Pension Scheme Manual by going to www.hmrc.gov.uk and under the section headed *Businesses and Corporations* select *Pension schemes*.

1. Tell us what you want to do next

Tick one box only

Apply for repayment of Income Tax that has been deducted from the investment income of a registered pension scheme

Advise us of changes to the scheme bank account or legal owner details

2. Pension scheme details

Pension scheme name

Pension scheme tax reference

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Unique Tax Reference (UTR)

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Is the scheme set up under trust?

Yes No

On what basis will repayment requests be made?
Tick one box only

On a tax year basis (to 5 April each year)

On a scheme accounts year end basis

If above please enter the date DD MM YYYY

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See also further information below

Basis for applying for an Income Tax repayment

You should normally apply for a repayment of Income Tax for income that has been received during the tax year which runs from 6 April to 5 April. However, if the scheme has accounts made up to a different date you can make claims for that period instead. Whichever basis you use you must be consistent. You can get more information about this by going to www.hmrc.gov.uk/sa/comp-pens-scheme-trust.htm

3. Scheme bank account details

All repayments will be paid into this account unless you give us written authority to pay them elsewhere by completing form APSS146A *Registered Pension Scheme Repayments Third party authority*.

Bank account name
<input type="text"/>
Account number
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Sort code
<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>
Bank name and address (including postcode)
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
Postcode
Country

4. Your details

Full name
<input type="text"/>
Date of birth <i>DD MM YYYY</i>
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Address
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
Postcode
Country
Phone number
<input type="text"/>
National Insurance number
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

5. Other legal owners

Please provide details of all other legal owners of the scheme assets.

Legal owner 2
Full name
<input type="text"/>
Date of birth <i>DD MM YYYY</i>
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Address
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
Postcode
Country
Phone number
<input type="text"/>
National Insurance number
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Legal owner 3
Full name
<input type="text"/>
Date of birth <i>DD MM YYYY</i>
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Address
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
Postcode
Country
Phone number
<input type="text"/>
National Insurance number
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Other legal owners continued

Legal owner 4

Full name

Date of birth *DD MM YYYY*

Address

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
Postcode
Country

Phone number

National Insurance number

Legal owner 5

Full name

Date of birth *DD MM YYYY*

Address

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
Postcode
Country

Phone number

National Insurance number

Declaration

I declare that I am the nominated legal owner of the assets of the above named registered pension scheme and that the information on this form is correct and complete to the best of my knowledge.

Signature

Date *DD MM YYYY*

Please tick this box if you are signing on behalf of a trustee company

You will need to provide evidence that you are authorised to sign on behalf of the company.

Please note:

- If you wish to authorise a third party to submit repayment requests on your behalf you will need to complete form *APSS146A Registered Pension Scheme Repayments Third party authority*. If the third party is a company, form *APSS146B Registered Pension Scheme Repayments Specimen signatures* will have to be completed.
- The legal owner of the assets will still remain wholly responsible for the accuracy and validity of any request made on their behalf by any agency they authorise to act on their behalf, or by any representative of that agency.

What to do next

When you have completed this form send it to:

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

If you need further advice you can also go to www.hmrc.gov.uk/pensionsschemes or phone us on **0845 600 2622**.