

Registered Pension Schemes Relief at Source: interim claim

Interim claim by scheme administrator for recovery of tax deducted by individuals or members

Use this form to reclaim the tax deducted by your members from their relievable pension contributions (including stakeholder pension contributions).

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.

If you're telling us about excess relief that you've claimed, go to www.gov.uk/quidance/tell-hmrc-youve-claimed-too-muchrelief-at-source-for-pension-scheme-members to find out more about what you must tell us and for a template to help you report this information.

For information about relief at source and claiming repayments, go to www.gov.uk/quidance/pension-administrators-reclaim-

| tax-relief-using-relief-at-source and page PIM044220 of the Pensions Tax Manual (PTM), go to www.gov.uk/hmrc-internal-manuals/pensions-tax-manual | |
|--|---|
| Relief at Source reference number | |
| Scheme administrator's details | Claim and statement |
| Scheme administrator's name | Part 1 |
| | Period for which you're claiming |
| Scheme name | From MM YYYY |
| | To MM YYYY |
| Pension Scheme Tax Reference (PSTR) | 05 |
| Scheme administrators submitting aggregate claims covering multiple schemes do not need to complete the scheme name or PSTR boxes. | Total amount of relief claimed in this period for all members - F plus I plus L |
| | |
| 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've | Details of excess relief for all members (schedule attached in accordance with Regulation 10(5) of The Registered Pension Schemes (Relief at Source) Regulations 2005 (Statutory Instrument 2005 No 3448)) |
| given to us already. | Total net contributions received - G plus J plus M |
| Account name | £ B |
| | Total excess relief obtained - H plus K plus N |
| Account number | Details of the total amount now claimed, if different to box A or if excess relief is repayable |
| | Total amount now claimed from HM Revenue and Customs |
| Sort code | (HMRC) - A minus C |
| | £ D |
| Full name of bank or building society | or |
| | Total excess relief repayable to HMRC - C minus A. If the amount you owe is higher than the amount you're claiming, you'll need to pay HMRC. Go to www.gov.uk/ guidance/pension-scheme-administrators-paying-tax |
| If your bank account details have changed since your last claim, attach full details in writing by an authorised signatory. | £ E |

Claim and statement continued Part 3 continued Part 2 Amount of relief claimed for members who are Scottish taxpayers Statement of net contributions received and amount claimed for members who are UK taxpayers Net contributions received from members who are Details of excess relief for members who are **UK** taxpayers Scottish taxpayers Net contributions received Number of members who are UK taxpayers included in the claim Excess relief obtained Are any of these contributions as a result of the transfer of an asset or assets in lieu of a cash contribution debt? Yes No Part 4 Nature of assets Statement of net contributions received and amount claimed for members who are Welsh taxpayers Net contributions received from members who are Value of assets Welsh taxpayers Amount of relief claimed for members who are UK taxpayers Number of members who are Welsh taxpayers included in the claim Details of excess relief for members who are UK taxpayers Are any of these contributions as a result of the transfer Net contributions received of an asset or assets in lieu of a cash contribution debt? Yes No Excess relief obtained Nature of assets Value of assets Part 3 Statement of net contributions received and amount Amount of relief claimed for members who are claimed for members who are Scottish taxpayers Welsh taxpayers Net contributions received from members who are Scottish taxpayers Details of excess relief for members who are Welsh taxpayers Number of members who are Scottish taxpayers included Net contributions received in the claim Excess relief obtained Are any of these contributions as a result of the transfer of an asset or assets in lieu of a cash contribution debt? Yes No Nature of assets Value of assets

| Declaration I, the scheme administrator named overleaf, apply fo | r recovery of the amount shown on Page 1, Part 1. |
|--|--|
| This application is made in accordance with all regula | tions made under Section 192(6), (7) and (8) Finance Act 2004. |
| I declare that: I am keeping all records required by the regulation I have claimed only for those contributions for whith I have claimed only for those contributions received I agree to account to HM Revenue and Customs for the statements on this form are true and correct in | ch relief is given under Section 192(1) Finance Act 2004 d in the month(s) for which the claim is made r any excess amount claimed |
| Name of authorised signatory use capital letters | Signature of authorised signatory |
| | Date DD MM YYYY |

If the authorised signatory has changed since your last interim or annual claim, please attach a Board Resolution appointing the

What to do now

Please send the completed form to: Pension Schemes Services HM Revenue and Customs BX9 1GH

If you have any questions about this form, phone us on 0300 123 1079.

new signatory, and an original specimen signature of that person.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information, go to www.gov.uk/government/publications/your-charter