

#### **Tax Return for Trustees of Registered Pension Schemes**

Tax year 6 April 2011 to 5 April 2012

Self Assessment tax reference (as shown on the notice to file)		Pension scheme name and correspondence address (please	complete in full)
Date			
Return to	$\neg$		
Pension Schemes Services HM Revenue & Customs FitzRoy House Castle Meadow Road NOTTINGHAM NG2 1BD		∟ Adviser's reference	٦
Phone 0845 600 2622			

### Please read this page first

You are required by law to send us a tax return for the year from 6 April 2011 to 5 April 2012. **This tax return cannot be filed online**.

Please start by filling in the Self Assessment tax reference above for the registered pension scheme to which this return relates, the pension scheme name and correspondence address. If you give an adviser's address, please also include their reference for the scheme.

#### If you want us to do the tax calculation

If you want us to do the tax calculation, you must file the return by the later of **31 October 2012 or two months** after the date this Notice was given. Otherwise we may not be able to send you a statement in time for you to pay any tax which is due by the later of **31 January 2013 or three months** after the date this Notice was given.

#### Calculating the tax yourself

If you want to calculate the tax yourself, you must file the return by the later of **31 January 2013 or three months** after the date this Notice was given. If we receive the return after that date, you will be liable to an automatic penalty of £100.

#### Paying any tax the pension scheme owes

Make sure your payment of any tax the pension scheme owes reaches us by **31 January 2013** or you will have to pay interest and possibly a late payment penalty.

# Accounts prepared for a 12-month period ending in the year to 5 April 2012

If accounts have been prepared for a 12-month period ending in the year to 5 April 2012, you may if you wish complete the tax return based on the pension schemes' income and gains during the period of those accounts.

# Accounts not prepared for a 12-month period ending in the year to 5 April 2012

If your accounts have not been prepared for a period ending in the year to 5 April 2012, complete the return for income and gains in the year ended 5 April 2012. For example, the pension scheme's accounting year end may have been changed to 5 April from another date, and this results in a period dropping out of account.

If this is the case, complete this return based on the entire period starting on the day after the end of the accounting period covered on the 2010-11 tax return and ending on 5 April 2012, even if this means using two sets of accounts.

**Do not** send us the pension scheme's accounts. If we need to see them, we will ask you for them later.

Any tax return may be checked. Please remember that there are penalties for supplying false information.

#### If you need help

Please refer to SA975 How to fill in your Tax Return for Trustees of Registered Pension Schemes, which can be found at www.hmrc.gov.uk/worksheets/sa975.pdf If the SA975 does not answer your questions, please phone the number shown above.

#### Changes to details

Please correct any information above that is out of date.

For example, if the following has changed:

- the name of the pension scheme, or
- the name of the trustee and address please strike through and write the correct details.

### Income for the year ended 5 April 2012

Please use blue or black ink to fill in the return. Round down to the nearest pound income and capital gains, and round up tax credits and tax deductions. **Do not** include pence.

Pages 2 and 3 of this return include the most common income types found in registered pension schemes, and situations which may apply to such schemes. If your pension scheme received any income which is taxable, but not covered on pages 2 and 3, please return this income on page 4 at 'Other taxable income'.

If you are completing this return for a 12-month period of account ending in the year from 6 April 2011 to 5 April 2012, you must do so on a consistent basis. If you wish to change from the accounting date basis to the strict fiscal basis then the change in basis should not result in there being periods which drop out of account.

#### **UK** income

Include all income from investments from which UK Income Tax has been deducted including interest on loans and deposits, bank and building society interest, alternative finance receipts from alternative finance arrangements, interest on UK government securities including those held in the form of bearer bonds, interest from authorised unit trusts and annual payments from unauthorised unit trusts, but not income from UK dividends.

Did you receive income from which UK Income Tax has been deducted? Put 'X' in the appropriate box  Yes  No	1.3 Gross amount before tax  £ 0 0
If Yes, fill in boxes 1.1 to 1.5. If No, go to question 2.	1.4 Tax already reclaimed by or for the pension scheme on form R63N for the year ended 5 April 2012 or for
1.1 Total income from investments and deposits – amount after tax deducted  £ 0 0	the period of account ending in the year from 6 April 2011 to 5 April 2012 (if the return is completed on the accounting date basis) which is included in box 1.2
1.2 Tax deducted  £ • 0 0	1.5 Tax which has not already been reclaimed at the time this return is made Box 1.2 minus box 1.4  £ • 0 0

#### Income from overseas investments

Please enter in the boxes below the total income from overseas investments. Do not include income from stock dividends.

2	Did you receive income from overseas investments?  Put 'X' in the appropriate box  Yes No  If Yes, fill in boxes 2.1 to 2.4. If No, go to question 3.	2.3 UK Income Tax already reclaimed by the pension scheme for the year ended 5 April 2012 or for the period of account ending in the year from 6 April 2011 to 5 April 2012 (if the return is completed on the accounting date basis) from overseas investments, which is included in box 2.2
2.1	Total income from overseas investments – amount after tax deducted	£ 00
	£ 00	2.4 UK Income Tax which has not already been reclaimed at the time this return is made Box 2.2 minus box 2.3
2.2	UK Income Tax deducted  £ 0 0	£ .00

### Trading income

Income declared here will be liable to tax at the trust rate.

3 Did you receive any trading income? Put 'X' in the appropriate box  Yes No If Yes, fill in boxes 3.1 to 3.5. If No, go to question 4.  3.1 Turnover and other business receipts, and so on  £  • 0 0  3.2 Expenses allowable for tax  £  • 0 0  3.2A Business Premises Renovation Allowance (BPRA)  - Balancing charges included in box 3.1  Read page 5 of the notes and put the amounts of BPRA included in box 3.1	3.2B Business Premises Renovation Allowance (BPRA) - capital allowance included in box 3.2 Read page 5 of the notes and put the amounts of BPRA included in box 3.2  f  Net profit  f  Put 'X' in the box, if box 3.3 has been reduced by enhanced capital allowances for designated environmentally beneficial plant and machinery  3.4 Allowable loss	
Income under a Deed of Covenant	3.5 Losses being claimed  £ 0 0	
Did you receive any income under a Deed of Covenant?  Put 'X' in the appropriate box  Yes No If Yes, fill in boxes 4.1 to 4.3. If No, go to question 5.  4.1 Total income received under a Deed of Covenant - amount after tax deducted  £ • 0 0	4.2 Tax deducted  £ • 0 0  4.3 Gross amount before tax Box 4.1 + box 4.2  £ • 0 0	
Income paid under deduction of tax  Please enter all charges on the pension scheme's income paid under deduction of tax. Do not include pensions paid under Pay As You Earn (PAYE) or scheme administrator payments subject to the Accounting for Tax procedures.		
Were any payments or charges on the pension scheme's income paid under deduction of tax? Put 'X' in the appropriate box  Yes No  If Yes, fill in boxes 5.1 to 5.4. If No, go to question 6.	5.2 Tax deducted  f 0 0  5.3 Interest, alternative finance payments, rent, and so on paid under deduction of tax to anyone who normally lives abroad – gross amount before tax	

before tax

5.1 Amounts paid under deduction of tax - gross amount

5.4 Tax deducted

£

0 0

### Other taxable income

Income declared here will be liable to tax at the trust rate.

6	Did you receive any other taxable income which you have not already entered elsewhere in this return or did you make any taxable chargeable gain? Put 'X' in the appropriate box  Yes No  If Yes, fill in boxes 6.1 to 6.6. If No, go to question 7.	6.4 Gross amount before tax Box 6.2 + box 6.3  £  6.5 Taxable amount of the chargeable gain  £  • 0 0
6.1	Description of income or chargeable gain	6.6 Taxable amount of the chargeable gain qualifying for Entrepreneur's Relief
		£
6.2	Amount of taxable income after tax deducted	
	£ 000	
6.3	Tax deducted	
	£ .00	

## Other information for the year ended 5 April 2012

Calculating the tax (or repayment) yourself

7 Do you want to calculate the tax (or repayment) due?	7.2 Your first payment on account for 2012-13,
Put 'X' in the appropriate box	if appropriate
Yes No	£ .00
If Yes, do it now and fill in boxes 7.1 to 7.4.	
If No, go to guestion 8.	7.3 Put 'X' in the box, if you are making a claim to reduce
ii No, go to question o.	payments on account for 2012-13 and say why in the
7.1 Tax due for 2011–12 before you make any payments on	'Additional information' box, box 13.2 on page 7
account If a repayment is due put a minus sign (–) in the	
box next to the £ sign	
box flext to the L sign	
£ - 0 0	7.4 Put 'X' in the box, if you do not need to make
	payments on account

### Claiming a repayment

8	Do you want to claim a repayment? Put 'X' in the appropriate box  Yes No  If Yes, fill in boxes 8.1 to 8.12 as appropriate.  If No, or the amount you are owed is below £10, we will	8.8	Put 'X' in the box if your nominee is your adviser – then complete boxes 8.9 to 8.12, otherwise just complete boxes 8.10 to 8.12.
	set any amount you are owed against the next tax bill.  Now go to question 9.  Who should the repayment (or payment) be sent to?  Put 'X' in the appropriate box	8.9	Adviser's reference for you  Declaration for repayment
8.1	The pension scheme's bank or building society account  Your nominee's bank or building society account		You must fill in the boxes below to authorise the nominee/adviser to receive repayment on your behalf. This authority must be signed by you. A photocopy of your signature will not do.
			I authorise
	Fill in boxes 8.3 to 8.7 as appropriate. If you have ticked box 8.2 also fill in box 8.8 and box 8.9 (if applicable) and boxes 8.10 to 8.12.	8.10	Name of nominee/adviser
	Please give details of your (or your nominee's) bank or building society account for repayment	8.11	Nominee's/adviser's address
8.3	The pension scheme's (or its nominee's) bank or building society		
			Postcode
8.4	Name of account		to receive, on my behalf, the amount due
		8.12	Signature
8.5	Account number		
8.6	Sort code		
8.7	Building society reference number		

### Pension scheme details

Please give a contact name and a daytime phone number. If we need to ask you about the return it is often simpler to phone.

9.1	Your (contact) phone number	9.4	Your adviser's name and address
9.2	Your contact name		
			Postcode
9.3	Your adviser's phone number, if applicable	9.5	Your adviser's reference for the pension scheme
Cha	nges to names and addresses	'	
10	Is the name of the pension scheme on the front of the return wrong? Put 'X' in the appropriate box	12.3	New trustees' name and address
	Yes No		
11	Is the name of the trustee on the front of the return		
	<b>wrong?</b> This should be the trustee to whom correspondence and future returns should be addressed. Put 'X' in the appropriate box		Postcode Date of change
	Yes No	12.4	New trustees' name and address
	If you answer Yes to either question 10 or 11, please make corrections on the front of the form.		
12	Have there been any changes to the names and		
12	addresses of the trustees? Put 'X' in the appropriate box.		
	If more than two, please report the further details in the 'Additional information' box on page 7 of this return or on		Postcode Date of change
	a separate sheet.	12.5	Existing trustees' name and new address
	Yes No		
	If Yes, please enter the details in the appropriate boxes below.		
12.1	Retiring (or no longer acting) trustees' name		
	and address		Postcode Date of change
		12.6	Existing trustees' name and new address
	Postcode Date of change		
	Postcode Date of change		
12.2	Retiring (or no longer acting) trustees' name and address		
			Postcode Date of change
	Postcode Date of change		

### Additional information

	Does this tax return contain figures that are provisional because you do not yet have final figures?  Put 'X' in the appropriate box
	Yes No
	Page 8 of the notes explains the circumstances in which provisional figures may be used and asks for some additional information to be provided in box 13.2 below
	Additional information
L	

You must complete this part. Before sending back the completed tax return you must sign and date the statement in box 14.3 below. If you give false information or conceal any part of the pension scheme's income or chargeable gains you may be liable to financial penalties and/or you may be prosecuted.

14.1	Put 'X' in the box if this tax return has been completed based on the 12 months accounts ending in the year from 6 April 2011 to 5 April 2012	14.3 The information I have given in the tax return is correct and complete to the best of my knowledge and belief
		Signature of trustee
14.1A	Accounting year end date DD MM YYYY	
		Print name in full
14.2	Put 'X' in the box if this tax return has been completed	
	for a period ending on 5 April 2012	
		Date