

<i>Tax Office reference</i>				

Tax Office Date stamp

Personal Pension Contributions and Free Standing Additional Voluntary Contributions other than contributions made to or for your employer's occupational pension scheme

Claim for year 6 April _____ to 5 April _____

Client's name _____
where form issued to an agent

If you are either an employee or a self employed person, you may be able to claim tax relief in respect of contributions you make to a personal pension scheme or to a pension scheme separate from your employer's pension scheme.

• **Employees**

If you are an employee and pay tax under PAYE tax relief at basic rate will be given at source by the pension scheme administrator to whom to you make your pension scheme contributions. Unless you are liable to tax at a higher rate no further relief will be given by your Tax Office.

If you are liable to tax at a higher rate the additional relief due i.e. the difference between the higher rate and basic rate will be given as an allowance in your code number. You can claim your relief either by including it in your tax return or by using this form. If you use this form to make your claim please complete it overleaf and send it to your Tax office as soon as possible to claim the additional relief. You should show the gross contributions (that is before tax has been deducted) you paid to your pension scheme administrator.

• **Self employed**

If you are self employed and make contributions to a personal pension scheme you may be able to claim tax relief on the contributions you make. The relief will not be given at source by the scheme administrator but you will instead receive relief from your own Tax Office by set off against outstanding liabilities or by way of repayment. You can claim your relief either by including it in your tax return or by using this form. If you use this form to make your claim please complete it overleaf and send it to your Tax Office as soon as possible to claim the relief. You should show the gross contributions you actually paid to your personal pension scheme administrator.

If you make contributions to more than one personal pension scheme or for more than one employment please give details for each scheme or employment. If you need more space please use a separate piece of paper and attach it to this form.

You should indicate in respect of each pension scheme

- the employment or self employment to which it refers
- the contributions paid in the previous year to 5 April and the contributions to be paid in the current year to 5 April.

There is no need to send in the Personal Pensions Contributions Certificate (PPCC), Voluntary Contributions Certificate (VCC) or contribution receipts with your claim but these should be retained as the Revenue may call for these in selected cases under Self Assessment.

If you would like more information ask your Tax Office for Help Sheet IR 330.

