

Personal Pension Schemes Carry back of contributions

Your reference

Inland Revenue reference

Inland Revenue office date stamp

Election to carry back contributions paid in Tax year ending 5 April _____

Before you fill in this form, please read the notes over the page. Once you have filled in the form, and signed the declaration, send it to your scheme administrator. In some cases (see Note 5 overleaf) you will also need to send a copy to your Inland Revenue office.

Name of client _____
(where this form has been issued to an agent)

Part A Membership details

Full name of Scheme member

Date of Birth

 / /

Name of Personal Pension Scheme

Contract number

Part B Details of carry back

Amount to be carried back to previous year

£ .

Date of payment

 / /

If it is part of a larger sum please give details

Part C Declaration

It is a serious offence to make a false declaration

To the best of my knowledge and belief the details I have given are correct.

I am claiming the relief to which I am entitled, and

I want to amend my Self Assessment Tax Return.
(✓ if appropriate)

National Insurance number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Signature

Date

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- 1 You can elect for the contribution you pay between 6 April and the following 31 January in a year of assessment to be carried back to the previous year of assessment.

In all cases, you must make this election to your personal pension scheme administrator, at or before the time of payment of the contribution which you want to carry back.

- 2 All contributions paid to personal pension contracts on or after 6 April 2001 are paid net of tax at basic rate. Your scheme administrator will make any adjustment where the basic rate of the year to which your payment is being carried back differs from the basic rate for the current (payment) year. You need only fill in this form and send it to your scheme administrator. Unless you are liable to tax at a higher rate no further relief will be given by your Inland Revenue office.

- 3 If you are liable to tax at a higher rate the additional tax relief due (the difference between the higher rate and basic rate) will be given by your Inland Revenue office.
- 4 You can claim your additional relief by including details of your carry back in your Tax Return.
- 5 If you have already sent in your Tax Return for the year to which you are now carrying back your personal pension payment, your Tax Return will need to be amended to reflect this carry back. You must tick the box in the declaration overleaf and that will be sufficient to amend your Self Assessment Tax Return. You must send a copy of this form to your Inland Revenue office.

There is no need to send any Contribution Payment Certificate (CPC) or contribution receipts but these must be retained as the Inland Revenue may call for these in selected cases under Self Assessment.

If you would like more information ask your Inland Revenue office for Help Sheet IR330, *Pension payments*. Or call the Orderline on 0845 9000 404.