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STATUTORY INSTRUMENTS

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**2005 No. 3448**

**The Registered Pension Schemes  
(Relief at Source) Regulations 2005**

**Interim claims**

**10.**—(1) An interim claim may be made by a scheme administrator within 6 months after the end of the tax month for which it is made.

This is subject to the following qualifications.

(2) An interim claim may not be made for the tax month ending 5<sup>th</sup> October or for any subsequent month until the annual claim for the preceding year of assessment and any information required by a notice under regulation 15(1) in respect of that year has been made by the scheme administrator and received by an officer of Revenue and Customs.

(3) An interim claim may not be based on an estimate but may only be made to recover an amount deducted in respect of contributions paid in the tax month to which it relates.

(4) If the amount claimed is established to the satisfaction of Her Majesty's Revenue and Customs, they shall pay that amount to the claimant: if they are not so satisfied they shall pay to the claimant any lesser amount which is so established.

(5) If a scheme administrator discovers that an amount paid by Her Majesty's Revenue and Customs under paragraph (4) was excessive the scheme administrator shall bring into account in the interim claim next made after the discovery ("the subsequent claim") the amount of the excess.

If that excess exceeds the amount deducted in respect of the tax month for which the subsequent claim is made—

- (a) the scheme administrator shall repay the amount of the excess to Her Majesty's Revenue and Customs with the claim; and
- (b) if the scheme administrator fails so to do that amount shall immediately be recoverable by Her Majesty's Revenue and Customs in the same manner as tax charged by an assessment on the scheme administrator which has become final and conclusive.