

Official use  
Tax reference

35444 83026

The Trustee of Parklands Retirement  
Issue address Benefit Scheme

Date 29 MAY 2003

C/o Brunel Trustees Ltd  
111 Victoria Street  
Bristol.

Inland Revenue office address

Business Director

Inland Revenue  
Milton Keynes  
Bowback House  
299 Silbury Boulevard  
Milton Keynes MK9 1NG

- 4 JUN 2003

BS1 6AX

Telephone 01908 250100

For  
Reference Please read this page first. The green arrows and instructions will guide you through your Tax Return.

**T**his Notice requires you by law to send me a Tax Return for the year from 6 April 2002 to 5 April 2003. Give details of all your income and, where assets not held for the purposes of the scheme have been disposed of, all your capital gains. **Make sure that your Tax Return, and any documents asked for, reaches me by**

- **30 September 2003 if you want me to calculate the tax (or repayment) due,**

OR

- **31 January 2004, at the latest, or you will be liable to an automatic penalty.**

Please send a copy of any accounts for the pension scheme for each period of account ending in the year from 6 April 2002 to 5 April 2003 inclusive. If accounts have been prepared, you may, if you wish, complete the Tax Return based on the income received for a twelve month period of account ending in the year from 6 April 2002 to 5 April 2003 inclusive.

If no accounts have been drawn up to a date ending in the year to 5 April 2003 then please send Statements of Assets and Liabilities as at 6 April 2002 and 5 April 2003. Please also include a statement of incomings and outgoings of the Scheme during the year ended 5 April 2003. To comply with this Notice the Return must be sent with a copy of the Pension Scheme accounts or statements of assets and liabilities, incomings and outgoings by 31 January 2004.

Make sure your payment of any tax the Pension Scheme owes reaches me by 31 January, or you will have to pay interest and perhaps a surcharge.

Any Tax Return may be checked. Please remember that there are penalties for supplying false information.

**If you need help** refer to the Pension Scheme Tax Return Guide or ring your Inland Revenue office on the telephone number shown above.

## INCOME for the year ended 5 April 2003



All trustees should answer Questions 1 to 3 **first** to see if any of the supplementary Pages that cover less common situations should be completed. Don't worry if you do not need any. The supplementary Pages are available from the Orderline on 0845 9000 404 (fax 0845 9000 604) which is open 7 days a week (closed Christmas Day, Boxing Day and New Year's Day). Or you can download from our website at <http://www.inlandrevenue.gov.uk/sa> They should be completed only if they apply to your Scheme's circumstances.

If Question 4 applies you will only have to fill in certain questions on this Tax Return; follow the directions in the question.

Questions 5 to 14 on pages 3 and 4 include the common income types and situations that apply to exempt approved self-administered pension schemes.

All trustees must answer Questions 15 to 23.

**Q1**

Are you claiming all the trustees were Not resident and Not ordinarily resident in the UK for all or part of the year?

YES

If **yes**, ask the Orderline for the Non Residence Pages for the Approved Pension Scheme Tax Return. Complete those Pages and any other Questions that apply.

**Q2**

Throughout the year ended 5 April 2003 were the assets of the scheme held exclusively for the purposes of the Scheme?

YES

If **not applicable**, ask the Orderline for the supplementary Pages 'Income and gains from assets not held for the purposes of the Scheme or where a percentage restriction applies'. Complete those Pages and Questions 10 to 23.

**Q3**

Have you been notified by IR (Savings, Pensions, Share Schemes) (Nottingham), that a restriction applies for 2002-03 so that only a certain percentage of your Scheme's income and gains from assets held for the purposes of the scheme is exempt from tax?

YES

If **yes**, enter that percentage  % here and ask the Orderline for the supplementary Pages 'Income and gains from assets not held for the purposes of the Scheme or where a percentage restriction applies'. Complete those Pages and Questions 10 to 23.

**Q4**

Throughout the year ended 5 April 2003, and apart from any cash held on deposit and earning interest, were the assets of the scheme held exclusively in funds managed by UK or EC insurance companies, insurance policies or insurance contracts?

YES

If **yes**, complete:

- any of the supplementary Pages that apply (Questions 1 to 3)
- Questions 5 and 6
- Questions 15 to 23.

If **not applicable**, then complete Questions 5 to 23 as appropriate.

**2**

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

Fill in any supplementary Pages **before** going on to Step 3.

# INCOME for the year ended 5 April 2003

Complete pages 3 to 7 only if **all** the income received was from assets held for the purposes of the scheme. If you answer 'Yes' fill in the relevant boxes. If not applicable go to the next question.

If you are completing this Return on a 12-month period of account ending in the year from 6 April 2002 to 5 April 2003, you must do so on a consistent basis. If you wish to change from 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.

**Q5** Did you receive interest from which UK Income Tax has not been deducted?

**YES**  If yes, fill in box 5.1. If not applicable, go to question 6.

- Total income from investments and deposits from which no UK Income Tax was deducted, including income from bank and building societies received gross

**5.1** £ 10

**Q6** Did you receive income from which UK Income Tax has been deducted?

**YES**  If yes, fill in boxes 6.1 to 6.5. If not applicable, go to question 7.

Include all income from investments from which UK Income Tax has been deducted including interest on loans and deposits, bank and building society interest, 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 (this goes in Question 7).

- |   | Amount after tax deducted | Tax deducted | Gross amount before tax |
|---|---------------------------|--------------|-------------------------|
| • Total income from investments and deposits from which tax has been deducted   | <b>6.1</b> £              | <b>6.2</b> £ | <b>6.3</b> £            |
| • Tax already reclaimed by the Scheme for the year ended 5 April 2003 or for the 12-month period of account ending in the year from 6 April 2002 to 5 April 2003 (if the Return is completed on the accounting date basis) which is included in box 6.2 |                           |              | <b>6.4</b> £            |
| • Tax which has not already been reclaimed at the time this Return is made  |                           |              | <b>6.5</b> £            |

**Q7** Did you receive income from UK Equities?

**YES**  If yes, fill in box 7.1. If not applicable, go to question 8.

(Do not include any income from which UK Income Tax has been deducted - see Question 6)

- Dividend/distribution

**7.1** £

**Q8** Did you receive income from land and property?

**YES**  If yes, fill in boxes 8.1 and 8.2 as appropriate. If not applicable, go to question 9.

- Income from land and property in the UK
- Income from land and property outside the UK
- Tick box 8.3 if box 8.1 and/or box 8.2 have been reduced by enhanced capital allowances for environmentally friendly expenditure

**8.1** £

**8.2** £

**8.3**

**Q9** Did you receive income from overseas investments?

**YES**  If yes, fill in boxes 9.1 to 9.4. If not applicable, go to question 10.

(Do not include income from stock dividends)

- |  | Net dividend after tax deducted | UK Income Tax deducted |
|--|---------------------------------|------------------------|
| • Income from overseas investments   | <b>9.1</b> £                    | <b>9.2</b> £           |
| • UK income Tax already reclaimed by the Scheme for the year ended 5 April 2003 or for the 12-month period of account ending in the year from 6 April 2002 to 5 April 2003 (if the Return is completed on the accounting date basis) from overseas investments, which is included in box 9.2 |                                 | <b>9.3</b> £           |
| • UK income Tax, which has not already been reclaimed at the time this Return is made  |                                 | <b>9.4</b> £           |



# INCOME for the year ended 5 April 2003

**Q10** Did you receive any underwriting commissions other than from an activity that is regarded as trading, that were applied for the purposes of the Scheme?

YES

If yes, fill in box 10.1.  
If not applicable, go to question 11.

(Underwriting commission received that is treated as trading income should be included in Question 11)

- Income from underwriting commissions taxable under Case VI of Schedule D but which is exempt because it is applied for the purposes of the Scheme

10.1 £

**Q11** Did you receive any trading income?

YES

If yes, fill in boxes 11.1 to 11.4. If not applicable, go to question 12.

- Turnover and other business receipts, etc.
- Expenses allowable for tax
- Net profit
- Tick box 11.3A if box 11.3 has been reduced by enhanced capital allowances for environmentally friendly expenditure
- Allowable loss
- Losses being claimed

11.1 £

11.2 £

11.3 £

11.3A

11.4 £

11.5 £

**Q12** Did you receive any income under a Deed of Covenant?

YES

If yes, fill in boxes 12.1 to 12.3. If not applicable, go to question 13.

	Amount after tax deducted	Tax deducted	Gross amount before tax
Income received under a Deed of Covenant	12.1 £	12.2 £	12.3 £

**Q13** Were any payments or charges on the Scheme's income paid under deduction of tax?

YES

If yes, fill in boxes 13.1 to 13.4. If not applicable, go to question 14.

Enter all charges on the Scheme's income paid under deduction of tax (do not include pensions paid under PAYE or payments made under the Construction Industry Scheme)

	Gross amount before tax	Tax deducted
Amounts paid under deduction of tax	13.1 £	13.2 £

	Gross amount before tax	Tax deducted
Interest, rent etc paid under deduction of tax to anyone who normally lives abroad	13.3 £	13.4 £

**Q14** Did you receive any other income which you have not already entered elsewhere in this Return? (Make sure you fill in any supplementary Pages before answering Question 14)

YES

If yes, fill in boxes 14.1 to 14.4. If not applicable, go to question 15.

Description of income

14.1

	Amount after tax deducted	Tax deducted	Gross amount before tax
	14.2 £	14.3 £	14.4 £

# OTHER INFORMATION

## Q15 Do you want to calculate the tax (or repayment) due?

YES

If yes, do it now and fill in boxes 15.1 to 15.4. If not applicable, go to question 16.

- Tax due for 2002-03 before you made any payments on account (put the amount in brackets if a repayment) **15.1** £ 0
- Your first payment on account for 2003-04, if appropriate **15.2** £ 0
- tick box 15.3 if you are making a claim to reduce payments on account for 2003-04 and say why in the 'Additional information' box **15.3**
- tick box 15.4 if you do not need to make payments on account **15.4**

## Q16 Do you want to claim a repayment?

*(If you do not tick 'Yes', or the amount you are owed is below £10, I will set any amount you are owed against the next tax bill.)*

YES

If yes, fill in boxes 16.1 to 16.12 as appropriate. If not applicable, go to question 17.

Should the repayment (or payment) be sent to

- you? tick box 16.1 **16.1**
- or
- the Scheme's bank or building society account or other nominee? tick box 16.2 **16.2**

If your nominee is your agent, tick box 16.8 and complete boxes 16.9 to 16.12 **16.8**

Agent's ref. for you **16.9** .....

Name of nominee/agent  
I authorise **16.10** .....

Nominee's address **16.11** .....  
Postcode .....

*If you ticked either box 16.2 or 16.8, fill in boxes 16.3 to 16.7, 16.9 to 16.12 as appropriate.*

Please give details of your (or your nominee's) bank or building society account for repayment

The Scheme's (or its nominee's) bank or building society **16.3** .....

Branch sort code **16.4** .....

Account number **16.5** .....

Name of Account **16.6** .....

Building Society ref. **16.7** .....

to receive on my behalf the amount due

*This authority must be signed by you. A photocopy of your signature will not do.*

**16.12**

Signature .....

## OTHER INFORMATION

**Q17** Is the scheme a SSAS (Small Self-Administered Scheme)?

YES

**Q18** Pension Scheme details

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

Your (contact) telephone number **18.1** 0116 2517111

Your contact name **18.2** MR P GANDA

or

Your agent's telephone number **18.3**

Your agent's name and address **18.4**  
GATEWAY FINANCIAL ASSOCIATES LTD  
35 ST NICHOLAS PLACE  
LEICESTER  
Postcode LE4 4LD

Your agent's reference for the Scheme **18.5**

**Q19** Is the name of the Scheme on the front of the Return wrong?

YES

If yes, please make corrections on the front of the form

**Q20** Is the name of the trustee on the front of the Return wrong?

*This should be the trustee to whom correspondence and future Returns should be addressed.*

YES

If yes, please make corrections on the front of the form

**Q21** Have there been any changes to the names and addresses of the trustees that have not been reported to the Inland Revenue within the last six months?

YES

If yes, please enter the names and addresses of new trustees below and enter the names of trustees no longer acting

New trustees

**21.1**

Trustees no longer acting

**21.2**

## OTHER INFORMATION

**Q22** Tick box 22.1 if this Tax Return contains figures that are provisional because you do not yet have final figures. Page 8 of the Pension Scheme Tax Return Guide explains the circumstances in which provisional figures may be used and asks for some additional information to be provided in the box below, box 22.2.

22.1

22.2 Additional information

## OTHER INFORMATION

### Q23 Declaration - you **must** complete this part

I have filled in where required and I am sending back to you the following Pages:

Pages 2 to 8 of this Tax Return

Tick

Non-Residence

Income and gains from assets not held for the purposes of the Scheme or where a percentage restriction applies

Tick

- box 23.1 if the Tax Return has been completed based on the 12 months accounts ending in the year from 6 April 2002 to 5 April 2003

**23.1**

or

- box 23.2 if the Tax Return has been completed for the 12 months ending on 5 April 2003

**23.2**

before sending back the completed Tax Return you must sign the statement 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.

**23.3** The information I have given on this Tax Return is correct and complete to the best of my knowledge and belief.

Signature of trustee



Date

30/1/04

Print name in full here

PRAVESH GANDA