

- 3.1** Enter the number of accounting periods covered by this return.
- 3.2** Enter the start and the end date of each accounting period covered. Continue on a separate sheet if you need to.
- 4** Calculate the total amount arrived at by adding together the scheme's incomings and the scheme's outgoings, to see if the total is greater than £100,000.

If the total of the income and expenditure is greater than £100,000, tick Yes and complete boxes 4.1 to 4.6, entering '0' where appropriate.

If the total of the income and expenditure is £100,000 or less, tick No and enter the amount in the box provided.

Boxes 4.1, 4.2 and 4.6 include the most common types of incoming payments.

Boxes 4.3 to 4.5 include the most common types of outgoing payments.

For incomings

- in box 4.1 enter pension contributions from all sources, including relief at source payments
- in box 4.2 enter transfer payments received from other pension schemes
- in box 4.6 enter capital sums borrowed during the period covered by the return
- in box 4.7 (see note below) enter:
 - the total amount received as repayment for loans made by the scheme
 - the total of other sums received which you have not entered in boxes 4.1 to 4.6, unless excluded below.

Do **not** count:

- receipts from the sale of assets
- investment income, and any corresponding tax repayments.

Where the total to be entered in this box is less than £1,000 the details do not need to be included and the box should be left blank.

For outgoings

- in box 4.3 enter transfer payments or the valuation of transfers of assets made to other pension schemes
- in box 4.4 enter lump sum payments and lump sum death benefit payments
- in box 4.5 enter amounts paid to an insurance company to purchase either
 - a lifetime annuity, or
 - scheme pension.
- In box 4.7 (see note below) enter:
 - repayments of sums borrowed (both capital sums and payments of interest), and
 - other sums paid, unless excluded below.

Do **not** count:

- pensions in payment
- purchases of assets.

Where the total to be entered in this box is less than £1,000 the details do not need to be included and the box should be left blank.