

Scheme Pays Notice (Mandatory)

Use this form to ask your pension provider to pay all or part of an annual allowance charge to HM Revenue & Customs on your behalf.

This version of the notice should only be used where it is compulsory for the scheme to pay all or part of your annual allowance charge (see notes at the end of the document). This form must be received by the scheme by 31 July in the year following that in which the tax year ends.

1. Scheme details

Pension Scheme to which this notice relates: i.e. 1987/2006/2015	
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2. Personal details

Title:	
Full name:	
Address (including post code):	
National Insurance number*:	

* If you do not qualify for a National Insurance number, please explain to us the reason why

3. Annual Allowance Charge

A.	Tax year in which your annual allowance charge arises	/
B.	Does your total liability to the annual allowance charge under all registered pension schemes for the above tax year exceed £2,000?	Yes / No (delete as appropriate)
C.	Amount of annual allowance charge to be paid by the scheme administrator	£
D.	Does the amount in Item 3C exceed the annual allowance charge that would be calculated based on the pensions input under this scheme alone (ignoring carry forward) if charged at the relevant rate described in Section 237B(4) of the Finance Act 2004?	Yes / No (delete as appropriate)

4. Declaration

A. I confirm that the amount of the annual allowance charge specified under Item 3C has been calculated at the correct relevant rate as described in Section 237B(4) of the Finance Act 2004.

Equiniti Paymaster Administering Pensions on behalf of the Metropolitan Police Service

B. I understand that this notice cannot be revoked, and that future benefits payable from the scheme will be reduced to take account of the annual allowance charge paid by the scheme administrator.

C. If the notice is being submitted electronically, I confirm that I am personally submitting it.

Signature:	Date:
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Scheme Pays Notice (Voluntary)

Use this form to ask your pension provider to pay all or part of an annual allowance charge to HM Revenue & Customs on your behalf.

This version of the notice should only be used where you are eligible for the scheme to pay all or part of your annual allowance charge (see notes at the end of the document) on a voluntary basis. This form must be received by the scheme by 31 December in the year in which the tax year ends.

3. Scheme details

Pension Scheme to which this notice relates: i.e. 1987/2006/2015	
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4. Personal details

Title:	
Full name:	
Address (including post code):	
National Insurance number*:	

* If you do not qualify for a National Insurance number, please explain to us the reason why

4. Annual Allowance Charge

A.	Tax year in which your annual allowance charge arises	20 /20
B.	Does your total liability to the annual allowance charge under all registered pension schemes for the above tax year exceed £1,000?	Yes / No (delete as appropriate)
C.	Amount of annual allowance charge to be paid by the scheme administrator	£
D.	Does the amount in Item 3C exceed the annual allowance charge that would be calculated based on the pensions input under this scheme alone (ignoring carry forward) if charged at the relevant rate described in Section 237B(4) of the Finance Act 2004?	Yes / No (delete as appropriate)

5. Declaration

- D. I confirm that the amount of the annual allowance charge specified under Item 3C has been calculated at the correct relevant rate as described in Section 237B(4) of the Finance Act 2004.
- E. I understand that this notice cannot be revoked, and that future benefits payable from the scheme will be reduced to take account of the annual allowance charge paid by the scheme administrator.
- F. If the notice is being submitted electronically, I confirm that I am personally submitting it.
- G.

Signature:	Date:
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Metropolitan Police Pensions – Scheme Pays Notes

Before we can provide a Scheme Pays quotation we will require the following information:

- 1.The amount of the tax charge you wish the scheme to pay on your behalf.
2. Confirmation of the relevant scheme the tax charge relates to i.e. 1987 scheme /2006 scheme or 2015 scheme benefits.
- 3.The tax period in which the charge became payable e.g. 2020/21

If you wish to proceed without a quote please return the scheme pays form. If you wish to receive a quote you may email the above required details to us to Enquiries_Pensions@equiniti.com clearly headed up Scheme pays Quotation Request. Please also quote your full name, reference and date of birth for identification.

Should you wish to go ahead with the Scheme Pays election, please complete either the enclosed Mandatory or Voluntary Scheme Pays Notice. If you are unsure which category you fall into, please seek independent financial advice.

If you are making a Mandatory Scheme Pays request you must submit the form to us no later than 31 July in the year following that in which the tax year ends. If you are making a Voluntary Scheme Pays request you should submit the form to us by 31 December in the year following that in which the tax year ends. Failure to return the form by the appropriate date may incur interest from HMRC, which you will be liable to pay.

If you make a Scheme Pays election, in addition to notifying HMRC of the amount that your pension savings exceed the annual allowance, you will also need to notify them of the tax you have asked the scheme to pay on your behalf. You will also need to notify them of the Pension Scheme Tax Reference(s) (PSTR); these are as follows:

1987 Police Pension Scheme:	00647265RT
2006 New Police Pension Scheme:	00685373RP
2015 Police Pension Scheme:	00823202RN

Scheme Pays Notice

This form constitutes a notice in accordance with Section 237B(3) of the Finance Act 2004 and covers the information that you are required to give in accordance with the Registered Pension Schemes (Notice of Joint Liability for the Annual Allowance Charge) Regulations 2011. Please be aware that, once the completed form is received by the scheme, you and the “scheme administrator” for the purposes of the Finance Act 2004 will legally become “jointly and severally liable” for the amount of the annual allowance charge specified in this notice (subject to the limited excepted circumstances set out in sections 237C and 237D of the Finance Act 2004).

Amendment to the notice

If your liability to the annual allowance charge in relation to the tax year specified in 3A below should change after submission of this form, you may submit a revised notice to the scheme by no later than 31 July following the end of the period of four years beginning with the last day of the tax year specified under Item 3A.