



Life Time Allowance Declaration Form

Please note – In order to comply with tax regulations, we are unable to make payment of your retirement benefits until this form is returned to Equiniti.

If you have any queries or require assistance completing this form please do not hesitate to call our pensions help desk on 0300 123 0828 or email enquiries_pensions@equiniti.com

Warrant Number:

Full name:

IMPORTANT NOTE BY HM REVENUE AND CUSTOMS (HMRC)

If you or any individual makes a false statement or representation in the completion of Qs 1 – 5, whether fraudulently or negligently, they will become liable to a penalty of up to £3,000 if this results in relief from any lifetime allowance charge being obtained (or any tax due).

Furthermore, if you make a false declaration relating to entitlement to an enhanced lifetime allowance (see Q3), whether fraudulently or negligently, you will become liable to a penalty of up to 25% of any relevant excess.

Before benefits can be paid from a registered pension scheme, such as the Police Pension Scheme (PPS) or New Police Pension Scheme 2006 (NPPS), we must establish whether paying the benefits will give rise to a chargeable amount for tax purposes. This is known as the lifetime allowance charge.

Q1 Are you currently in receipt of a pension or pensions including any other benefits from the Police Scheme or any benefits from an additional voluntary contribution arrangement, which commenced before 6 April 2006?

YES

NO

*If you have answered "Yes", please confirm the total current level of pension received (before tax) from **all** sources (except for State pension and/or a survivor pension in your own right).*

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Q2 Have you received pension and/or lump sum benefits from other registered pension schemes on or after 6 April 2006?

YES

NO

If you have answered "Yes" then you should have been provided with a statement from the Administrator of the other scheme(s) confirming the amount of your lifetime allowance already used up. Please provide copies of the statement(s) (with this declaration. If "Yes" number of Certificates/Statements attached.

No. of
Copies
attached



Q3 Have you applied to HMRC and been granted entitlement to any of the following protections that you wish to rely on at this time?

YES

NO

- Enhanced Protection (applicable from 6 April 2006)
- Primary Protection (applicable from 6 April 2006)
- Fixed Protection 2012 (applicable from 6 April 2012)
- Fixed Protection 2014 (applicable from 6 April 2014)
- Individual Protection 2014 (applicable from 6 April 2014)
- Fixed Protection 2016 (applicable from 6 April 2016)
- Individual Protection 2016 (applicable from 6 April 2016)

If you have answered "Yes", please provide a copy of the certificate(s) provided by HMRC, which confirms your entitlement.

In certain circumstances you may have applied for one or more of the above forms of protection against the Lifetime Allowance (LTA) when it was introduced on 6 April 2006 and/or when it was reduced on 6 April 2012 and again reduced on 6 April 2014. This would normally occur if your benefits were valued close to or over the LTA at the relevant dates.

No. of
Copies
attached

Q4 Do you intend to take retirement benefits from other registered pension schemes, including AVCs and Stakeholder pensions, at the same time as taking your PPS benefits?

YES

NO

If you have answered "Yes" you will need to obtain an estimate of the anticipated lifetime allowance which will be used up under the other scheme(s) from the Administrators of those arrangements and provide copies to us.

No. of
Copies
attached

Q5 If your answer to question 4 was "Yes", **you** need to decide the order in which benefits will be taken from each scheme for the purpose of undertaking the lifetime allowance test. This is particularly important where you are likely to exceed your lifetime allowance, as the order in which benefits are taken will dictate which scheme or schemes will be responsible for settling any tax liability.

Name of Scheme / Policy No.:

Contact Details:

Order in which taken e.g. 1st, 2nd etc:

Signature	Date
Print Name	