

General

These notes provide guidance on how to notify an enhancement to your lifetime allowance if conditions in Paragraph 18 Schedule 36 and Section 220 of the Finance Act 2004 are met. If you intend to rely on these provisions you must use this form to notify HMRC.

The notes are intended to help you complete the boxes on the notification form. Supplementary guidance can be found in the Registered Pension Schemes Manual (RPSM) which is available on our website at www.hmrc.gov.uk Under *businesses & corporations* follow the link for *Pension schemes* then *View the Registered Pension Schemes Manual*. RPSM also has a glossary that you may find helpful.

You may find it useful before completing the form to find out more about pension credit rights and how they can enhance your lifetime allowance. How this works will depend on whether you received your pension credit rights before or after 6 April 2006.

How to notify HMRC

To receive the enhancement to the lifetime allowance you must notify HMRC of your intention to rely on this enhancement by completing this form and sending it to:

HM Revenue & Customs
Pension Schemes Services
FitzRoy House
Castle Meadow Road
Nottingham
NG2 1BD

Please note there is a time limit for sending the form to HMRC. The time limit is different depending on whether you received pension credit rights before or after 6 April 2006.

Refer to the Registered Pension Schemes Manual (RPSM) for further guidance.

You must retain all documents relating to the information given in the notification for a period of six years from the date that you send your notification to HMRC.

Completing the form

You must complete all of the boxes in the relevant part(s) of the form that apply to you and sign it. Please note that if the form is incomplete or if you do not sign it, your notification will not be processed and the form will be returned to you. Use ticks (✓) where required.

About you

Please complete your details

- 1 **Title** by which known for example, Mr, Mrs, Miss, Ms
- 2 **Surname**
- 3 **First name and any middle name(s)**

4 **National Insurance number (NINO)**

If you do not have a NINO or are not entitled to one you will need to produce a letter from Jobcentre Plus or confirm this in writing yourself.

If you are unsure if you qualify for a NINO, you should contact the Jobcentre Plus Helpline on **0845 6000 643** to book a Right To Work interview. After the interview Jobcentre Plus will either provide you with a NINO or a letter advising you that you are not entitled to a NINO.

If you have lost or cannot remember your NINO, you might be able to find it on official paperwork like your Form P60 End of Year Certificate or your payslip. If you still cannot find your NINO you can:

- ask HMRC to confirm it by completing and returning form CA5403 *Your National Insurance number*
- phone the National Insurance Registrations Helpline on **0845 915 7006** (lines open 8.30am to 5pm Monday to Friday).

Once you have written confirmation that you are not entitled to a NINO, you should phone Pension Schemes Services Helpline on **0845 600 2622** to obtain an alternative identifier which can be used when completing the application form.

When contacting Pension Schemes Services to obtain an alternative identifier you will need to supply the following information:

- full name
- date of birth
- current address
- details of application form being completed, for example, APSS201.

Pension Schemes Services will then provide you with an alternative identifier which can be entered in the NINO box on the application form.

5 **Unique Taxpayer Reference (UTR)**

This is the Self Assessment (SA) reference number (also called the Unique Taxpayer Reference (UTR)) allocated to the individual for use for Self Assessment.

6 **Date of birth**

7 **Address**

8 **Is this an amendment to an existing notification?**

Please tick the 'Yes' box if you are amending information that you submitted in an earlier notification. You should fill in all of the relevant parts of the new form as if you were submitting a new notification. Exceptionally, if an earlier notification became incorrect as a consequence of a subsequent action you should refer to the Registered Pension Schemes Manual for further guidance on correcting earlier notifications.

If you tick the 'Yes' box also enter the certificate reference number that was shown on the certificate issued to you in response to the earlier notification.

Please tick the 'No' box if you have not sent HMRC an earlier notification.

Information about the pension credit rights

- 9 Please enter the amount of the pension credit rights received and the date you became legally entitled to that credit.**

Please enter the value of the pension credit rights you acquired. If the pension credit rights were acquired on or after 6 April 2006 they must have come from a pension or annuity already in payment. If the pension credit rights did not come from a pension or annuity already in payment you are not entitled to an enhancement to your lifetime allowance and you do not need to complete this form. The date you acquired the pension credit is the effective date of the pension sharing order. See RPSM03108000 which defines effective date.

- 10 If any of the dates that you have given at question 9 are on or after 6 April 2006 did the pension credit rights come from a pension or annuity already in payment?**

You should fill in these boxes only if you acquired pension credit rights on or after 6 April 2006.

Declaration

You must sign and date the form. The form should be sent to:
HM Revenue & Customs
Pension Schemes Services
FitzRoy House
Castle Meadow Road
Nottingham
NG2 1BD

If someone else, acting on your behalf, filled in this form you must still sign the form to confirm to HMRC that, to the best of your knowledge, it is correct and complete.

There are only a few exceptions to that requirement.

These are:

- If someone dies, their personal representative may complete the notification.
- For persons who are mentally incapable of dealing with the notification, it may be completed by the following authorised persons.
 - In England, Wales or Northern Ireland, by the person's attorney or receiver, or the person managing or administering their property and affairs.
 - In Scotland, by the person's guardian within the meaning of the Adults with Incapacity (Scotland) Act 2000.
 - In a country or territory outside the UK, by a person legally authorised to act on their behalf in that country or territory.

For a person who is not physically capable of dealing with the notification, it may be completed on their behalf by a person having a power of attorney or non-UK equivalent in relation to the affairs of that person.

If you are signing for someone else please enter the capacity in which you are signing and also enter your name and address in the relevant boxes.

What happens next?

Once we have processed your form we will send you a certificate with a unique reference number giving you details of your Enhanced Lifetime Allowance. We may then make enquiries about the information you have provided and ask you to provide the records from which it was taken.

When your pension rights come into payment on or after 6 April 2006 you must provide your certificate details to the Scheme Administrator when you need enhancement from pension credit rights to eliminate or reduce a lifetime allowance charge.

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as by other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to www.hmrc.gov.uk and look for *Data Protection Act* within the *Search* facility.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to www.hmrc.gov.uk/charter

We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact us on any of our phone Helplines if you need these services.