

When to use this form

You should use this form to notify your intention to rely on:

- Section 221 of the Finance Act 2004 (S221FA 2004) (individuals who are relevant overseas individuals) or
- Section 224 of the Finance Act 2004 (S224FA 2004) (transfer from a recognised overseas pension scheme).

The time limit for this notification is 31 January following the end of the tax year five years after the end of the tax year in which the accrual period ends or in which the recognised overseas scheme transfer took place.

Please send your completed form to:

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

Part 1 About you

<p>1 Title <i>for example Mr, Mrs, Miss, Ms, etc</i></p> <input type="text"/>	<p>6 Date of birth <i>DD MM YYYY</i></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<p>2 Surname or family name</p> <input type="text"/>	<p>7 Address</p> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode</p> <input type="text"/>
<p>3 First name and any middle name(s)</p> <input type="text"/>	<p>8 Is this an amendment to an existing notification?</p> <p>No <input type="checkbox"/></p> <p>Yes <input type="checkbox"/> If Yes, please tell us the certificate reference number below</p> <input type="text"/>
<p>4 National Insurance number (NINO)</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
<p>5 Unique Taxpayer Reference (UTR) <i>if known</i></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

Part 2 Summary of information

Please tick the appropriate box(es)

<p>9 What Section of the Act will you be relying on? <i>Tick one box only</i></p> <p>9.1 Notification of intention to rely on S221 FA2004 <input type="checkbox"/> <i>Individuals who are members of a UK registered scheme and who are relevant overseas individuals.</i> If you ticked this box please select one of the schemes listed at question 10 opposite.</p> <p>9.2 Notification of intention to rely on S224 FA2004 <input type="checkbox"/> <i>Transfer from a recognised overseas pension scheme.</i> Please go straight to Part 7.</p>	<p>10 Please indicate which scheme you are a member of <i>You only need to tick one of these boxes if you ticked box 9.1. Tick one box only</i></p> <p><input type="checkbox"/> 10.1 Money purchase cash balance arrangement <i>Complete Parts 3 and 4</i></p> <p><input type="checkbox"/> 10.2 Other money purchase arrangement <i>Complete Parts 3 and 5</i></p> <p><input type="checkbox"/> 10.3 Defined benefit arrangement <i>Complete Parts 3 and 6</i></p> <p><input type="checkbox"/> 10.4 Scheme with multiple arrangements <i>Complete Part 3 and, as appropriate, Parts 4, 5 or 6</i></p> <p><input type="checkbox"/> 10.5 Hybrid arrangement <i>Complete Part 3 and, as appropriate, Parts 4, 5 or 6</i></p>
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Part 3 Period of overseas membership of a UK registered pension scheme

11 Scheme name <input type="text"/> <input type="text"/>	13 Period for which you were a relevant overseas individual throughout an active membership period <i>DD MM YYYY</i> From <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> To <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
12 Scheme address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	

Part 4 Money purchase cash balance arrangements

14 Closing value of the rights under the arrangement £ <input type="text"/>	15 Opening value of the rights under the arrangement £ <input type="text"/>
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Part 5 Other money purchase arrangements

16 Contributions made during the period £ <input type="text"/>
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Part 6 Defined benefit arrangements

17 Pension entitlement at the end of the period £ <input type="text"/>	20 Amount of lump sum at the end of the period £ <input type="text"/>
18 Pension entitlement at the start of the period £ <input type="text"/>	21 Amount of lump sum at the start of the period £ <input type="text"/>
19 Are you entitled to a separate lump sum? No <input type="checkbox"/> If No, go to Part 7 Yes <input type="checkbox"/> If Yes, please fill in boxes 20 and 21	

Part 7 Transfer from a recognised overseas pension scheme

22 Date of the current transfer <i>DD MM YYYY</i> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	27 Address of the transferring scheme <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
23 Total value transferred on that date £ <input type="text"/>	28 Name of the receiving scheme <input type="text"/> <input type="text"/>
24 Value of any non-cash assets included in the total transfer £ <input type="text"/>	29 Address of the receiving scheme <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
25 Relevant relievable amount as at that date £ <input type="text"/>	
26 Name of the transferring scheme <input type="text"/> <input type="text"/>	

Declaration

If you give any information that you know to be false or incomplete, you may be liable to financial penalties and/or you may be prosecuted.

I declare that the information given on this form is correct and complete to the best of my knowledge and belief.

Signature

Date

There are very few reasons why we accept a signature from someone other than the individual making this notification. If you are signing for someone else, please read the notes about the Declaration and complete the following details.

Your name

Your address

In what capacity are you signing?