

You may use this form if you are the scheme manager of a pension scheme in order to notify HM Revenue & Customs that the scheme is an overseas pension scheme in accordance with Section 150(7) and Paragraph 5 Schedule 33 Finance Act 2004. You may also use this form to notify changes to scheme details.

1 Pension scheme details

1.1 Pension scheme name

1.2 Address

Postcode
Country

1.3 Country or territory in which established

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1.4 HM Revenue & Customs reference number *If appropriate*

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2 Conditions

You should complete this part to indicate which of the requirements for an overseas pension scheme are met by the pension scheme.

2.1 Type of scheme *Tick one box only*

- Established outside the UK by an international organisation Go to Q2.2
- Regulated occupational pension scheme Go to Q2.4
- Other regulated pension scheme Go to Q2.4
- Unregulated pension scheme Go to Q2.3

2.2 Scheme established outside the UK by an international organisation. For example, the United Nations but not a multi-national company.

- At least 70% of a member's UK tax-relieved funds will be used to provide an income for life.
- The pension benefits payable to the member are not payable before the member reaches normal minimum pension age unless the ill-health condition is met.

Go to part 3

2.3 Unregulated pension scheme

- The scheme is established in a member state of the European Communities (other than the United Kingdom), Norway, Iceland or Liechtenstein.

Or

- at least 70% of a member's UK tax-relieved funds will be used to provide an income for life.
- The pension benefits payable to the member are not payable before the member reaches normal minimum pension age unless the ill-health condition is met.

2.4 Recognition for tax purposes: primary conditions

- Primary condition 1: The scheme is open to persons resident in the country or territory in which it is established.
- Primary condition 2: The scheme is established in a country or territory with a system of personal taxation as required.

2.5 Recognition for tax purposes: other conditions

Condition A: Where the scheme is:
• approved by, or
• recognised by, or
• registered with
the relevant tax authorities as a pension scheme in the country or territory in which it is established.

Or
 Condition B: Where no system exists for:
• approval by, or
• recognition by, or
• registration with
the relevant tax authorities of a pension scheme in the country or territory in which it is established
- the pension scheme is resident in the country or territory in which it is established
- at least 70% of a member's UK tax-relieved funds will be used to provide an income for life
- the pension benefits payable to the member are not payable before the member reaches normal minimum pension age unless the ill-health condition is met.

3 Undertakings and declaration

3.1 I confirm that:

I will inform HM Revenue & Customs if the scheme ceases to be an overseas pension scheme

I will comply with the prescribed benefit crystallisation information requirements

to the best of my knowledge and belief the information given in this form is correct and complete.

3.2 Signature of scheme manager

3.3 Printed name of scheme manager

3.4 Date DDMMYYYY

3.5 Is the scheme manager:

an individual? Go to Q3.6

an organisation? Go to Q3.7

3.6 Individual name

Title

First name(s)

Surname

Go to Q3.8

3.7 Organisation name

3.8 Scheme manager's address

3.9 Scheme manager's email address

3.10 Scheme manager's phone number

Warning

False statements may result in loss of qualifying status and/or financial penalties.

Return this form to:

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