

**General**

Use form *APSS 252* to report details of benefit crystallisation events in the following circumstances:

- you are the scheme manager of a Qualifying Overseas Pension Scheme (QOPS) and you wish to report information about benefit crystallisation events in relation to migrant members
- you are the scheme manager of an overseas pension scheme and you wish to report information about benefit crystallisation events in relation to members receiving corresponding relief under the provisions of Paragraph 51 Schedule 36 Finance Act 2004.

The information should be provided by 31 January following the end of the tax year in which the benefit crystallisation event occurs.

The completed form should be sent to:

HM Revenue & Customs  
Audit & Pension Schemes Services  
Yorke House  
Castle Meadow Road  
Nottingham  
NG2 1BG  
England  
United Kingdom

These notes are to help you complete the boxes on the notification form. Supplementary guidance can be found in the Registered Pension Schemes Manual (RSPM) which is available on our website at [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

You do not need to report a benefit crystallisation event if the member has made an election under para 15(1) Section 34 Finance Act 2004 in relation to the same pension rights. For further guidance see RSPM 13102570.

**1 Pension scheme details****1.1 Scheme Name**

Enter the full scheme name

**1.2 Scheme Address**

Enter the full postal address of the overseas pension scheme including the country in all cases.

**1.3 HMRC reference number**

If the scheme is a qualifying overseas pension scheme, enter the QOPS reference number. This is the number allocated to the scheme by HM Revenue & Customs (HMRC) when qualifying status was acknowledged.

If the scheme is a corresponding overseas pension scheme, enter the SF74 reference number allocated to the scheme by HMRC.

**2 Details of benefit crystallisation event**

If you want to report details for more than one member or more than one benefit crystallisation event, you should use supplementary page *APSS 252 (Insert)* and enter the number of supplementary pages attached.

**2.1 Name of member**

Enter the full name of the member including the title by which the member is known, first name and surname or family name.

**2.2 Address of member**

Enter the full postal address of the member including the country in all cases.

**2.3 Date of benefit crystallisation event**

Enter the date on which the benefit crystallisation event occurred.

**2.4 Amount of benefit crystallisation event**

Enter the amount of the benefit crystallisation event and the corresponding currency. The amount may be reported in the currency in which it arose whether by payment of a monetary amount, by transfer of assets or by other means. Alternatively, it may be reported in pounds sterling.

**2.5 Nature of benefit crystallisation event**

Tick the relevant box corresponding to the nature of the benefit crystallisation event and specify the type of payment if it is not of a type described.

### 3 Declaration

Complete the declaration and enter the full name and address of the scheme manager who has made this report. Include the country in all cases.

### Data Protection

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 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 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. Further information can be found on our website, [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and look for *Data Protection Act* within the *Search* facility.