

Use this form if you are the scheme manager of a Qualifying Overseas Pension Scheme (QOPS) to report information relating to benefit crystallisation events in relation to relevant migrant members.

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

1 Pension scheme details

1.1 Scheme name

1.2 Scheme Address

Postcode
Country

1.3 HMRC reference number

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2 Details of Benefit Crystallisation Event

If you wish to report details for more than one member or more than one benefit crystallisation event, you should use supplementary page *APSS 252 (Insert)*. Please state the number of supplementary pages below.

Number of supplementary pages

2.1 Name of member

Title

First name(s)

Surname

2.2 Address of member

Postcode
Country

2.3 Date of benefit crystallisation event

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2.4 Amount of benefit crystallisation event

Currency

Amount

2.5 Nature of benefit crystallisation event

- Pension payment
- Lump sum payment
- Annuity purchase
- Transfer payment
- Other, please specify (max 150 characters)

3 Declaration

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

I declare that:

to the best of my knowledge and belief the information given on this notification is correct and complete

Signature

Date

Full name of the scheme manager if individual

Full name of the scheme manager if organisation

Scheme manager address

Postcode
Country

Scheme manager email

Scheme manager telephone number

Return this form to:
*HM Revenue & Customs
Audit & Pension Schemes Services
Yorke House
Castle Meadow Road
Nottingham
NG2 1BG*