

Election for a deemed benefit crystallisation event: Completion notes

General

Use this form if you are an individual who is a relieved member of a relieved non-UK pension scheme and you want to give notice to HM Revenue & Customs that a benefit crystallisation event is to be treated as occurring on a specified date in relation to you and the scheme.

The completed form should be sent to HM Revenue & Customs, Audit and Pension Schemes Services, Yorke House, Castle Meadow Road, Nottingham, NG2 1BG, United Kingdom.

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

There is guidance on making an early election at RPSM 13102570. Guidance on the meaning of relieved non-UK pension scheme and relieved members can be found at RPSM 13102520 and RPSM 13102530 respectively.

Part 1 - Individual details

1.1 Name

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

1.2 Address of member

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

Part 2 - Relieved non-UK pension scheme

2.1 Scheme name

Enter the full scheme name.

2.2 Scheme address

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

2.3 HM Revenue & Customs reference

If the scheme has been accepted by HM Revenue & Customs as an overseas pension scheme, enter the HM Revenue & Customs reference number. This is the number allocated to the scheme by HM Revenue & Customs when qualifying status was acknowledged.

If the scheme is a corresponding overseas pension scheme, enter the SF74 reference number allocated to the scheme by HM Revenue & Customs.

Leave blank if neither number is appropriate.

Part 3 - Deemed benefit crystallisation event

3.1 Date

Enter the date on which the benefit crystallisation event is to be treated as occurring.

3.2 Amount of the benefit crystallisation event

Enter the amount of the benefit crystallisation event and the corresponding currency. The amount may be reported in the currency of the pension fund or in pounds sterling.

Data Protection

HM Revenue & Customs is a Data Controller under the Data Protection Act. We hold information for the purposes specified in our notification made to the Data Protection Commissioner, 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 others such as other government departments. We will not give information about you to anyone outside HM Revenue & Customs unless the law permits us to do so.