

## General

Event reports must be made online. Go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and under *businesses & corporations* select *Pension schemes*.

You may also amend an event report online. It is quicker and easier to use our online service. But you can use form APSS300A or APSS300B if you prefer. Form APSS300A should be used to amend event reports for tax years 2006–07 and 2007–08. Form APSS300B should be used to amend event reports relating to 2008–09 and subsequent years. To do this, download the form from our website and complete it by hand. Please note that APSS300A and APSS300B can only be used to make amendments to the event report. Event reports can only be made online.

If you are the Scheme Administrator and choose to complete form APSS300B by hand, you must complete the declaration, even if the form is completed or submitted by a practitioner who has been authorised to act on your behalf.

### More than one event of the same type to amend

If, during this reporting year, more than one event of the same type has been reported and the information needs to be amended, each amendment must be reported separately.

To do this, use form APSS300B and download the appropriate supplementary page(s) from our website:

- For events featured in boxes 7 to 12 and 16, use APSS300B (Insert 1)
- For events featured in boxes 17 to 21, use APSS300B (Insert 2)
- For events featured in boxes 25 to 29, use APSS300B (Insert 3)
- For events featured in boxes 30 to 31, use APSS300B (Insert 4)
- For events featured in boxes 32 to 33, use APSS300B (Insert 5)
- For events featured in boxes 34 to 35, use APSS300B (Insert 6)
- For events featured in boxes 38 to 42, use APSS300B (Insert 7)
- For events featured in boxes 43 to 45, use APSS300B (Insert 8)
- For events featured in boxes 46 to 47, use APSS300B (Insert 9)
- For events featured in boxes 48 to 49, use APSS300B (Insert 10)
- For events featured in boxes 50 to 51, use APSS300B (Insert 11).

### Further information

Go to page 10 for answers to the most common questions.

For further information on event reports, please refer to the Registered Pension Schemes Manual. It is available on our website. Go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

## Filling in form APSS300B to amend an event report

### Pension scheme name

This is the name by which the scheme is known.

If there is a two-party contract between the member and the establisher, enter the member's name.

### Reference numbers

#### Pension Scheme Tax Reference number (PSTR)

The following types of pension schemes will have a PSTR.

- **Schemes that registered for tax relief and exemptions on or after 6 April 2006**, or where a declaration was made by a Scheme Administrator of a deferred annuity contract made on or after 6 April 2006.
  - For these schemes, we issued the number electronically when the pension scheme was registered successfully, or where a declaration was made by the Scheme Administrator of a deferred annuity contract made on or after 6 April 2006 online.
  - If the registration was made using form APSS100 or APSS100A, we will have sent a letter to tell you the number, acknowledging either the registration of the scheme for tax purposes or the declaration.
- **Schemes that were established before 6 April 2006** and were approved for tax relief and exemptions and took part in the pre-registration for Pension Schemes Online exercise.
  - For these schemes, the number can be obtained by logging on to Pension Schemes Online and selecting *view all schemes*.

#### Superannuation Fund (SF) reference

If you do not have a PSTR and

- the pension scheme was established on or before 5 April 2006 and
- it is **not** a retirement annuity contract or a deferred annuity contract made on or before 5 April 2006, your scheme would have been given a Superannuation Fund reference number. Please refer to the letter sent to you in which you were told the scheme had been approved.

#### Contract or policy number

If you do not have a PSTR and

- the pension scheme was established on or before 5 April 2006 and
- it is a retirement annuity contract or a deferred annuity contract made on or before 5 April 2006, please provide the contract or policy number.

Enter the number you use to identify this scheme from any other similar scheme that the member has (if any).

By telling us the contract or policy number, you will help us to distinguish between other contracts or policies you have told us about for the same member.

## National Insurance number

If a member tells you that they don't have a National Insurance number (NINO), you should ask them for written confirmation that they are not entitled to a NINO. This could be a letter from JobCentre Plus or from the member themselves.

If they are unsure if they qualify for a NINO, they should contact the JobCentre Plus Helpline on **0845 6000 643** to book a *Right to Work* interview. After the interview JobCentre Plus will give them either a NINO or a letter confirming they are not entitled to one.

If a member cannot remember their NINO, they might be able to find it on their P60 or their payslip. If they still cannot find their NINO they can:

- send us form CA5403 *Your National Insurance number*, or
- phone the National Insurance Registrations Helpline on **0845 915 7006** (lines open 8.30am to 5.00pm, Monday to Friday).

Once they have provided written confirmation that they are not entitled to a NINO, you should phone Pension Schemes Services Helpline on **0845 600 2622** to get an alternative identifier which can be used when completing this form. If they do not provide written confirmation, you may not request an alternative identifier.

When requesting an alternative identifier you will need:

- member's full name
- member's date of birth
- member's current address
- Pension Scheme Tax Reference (PSTR) and
- details of return or report being completed.

Pension Schemes Services will then provide you with an alternative identifier which can be entered in the NINO field on the return or report on Pension Schemes Online.

### 5 Do you wish to report events relating to changes to the scheme or its membership numbers?

Answer 'Yes' if you have any changes to report.  
Go direct to box 17 if there are none to report.

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## Reportable changes to the scheme or its membership numbers

### More than one event of the same type to amend

If you need to amend the information given for more than one event of the same type in boxes 7 to 12 and 16, you will also need to use form APSS300B (Insert 1). Download the form from [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

### 6 Scheme wound up

Tick 'Yes' if the scheme has completed winding up.

For some types of schemes, this means all assets have been distributed, liabilities have been secured and legal documents show that the scheme has been formally wound up.

For two party contract schemes, this may be when the contract has finally ceased. For example, on death of the member or transfer to another contract.

You do not need to fill in this if:

- the scheme is an annuity contract which existed on 6 April 2006
- the scheme is still in the process of being wound up and, for example, it is still distributing the schemes assets or securing liabilities. In this instance, the scheme will still be subject to the normal reporting requirements until the winding up process is complete.

### Date wound up

Enter the date the scheme was legally recognised as being wound up. For example, in a trust based scheme this would be the date of the deed of winding up.

### 7 Investment-regulated pension scheme

Tick 'Yes' if:

- the scheme has become investment-regulated, or
- the scheme was registered in the year 6 April 2006 to 5 April 2007 and it is investment-regulated and when registering, the Scheme Administrator answered 'No' to the question *'Does the scheme have at least one member with the ability to control the way in which scheme assets are used?'*.

Tick 'No' if:

- the scheme was registered in the year 6 April 2006 to 5 April 2007 and it is investment-regulated and when registering, the Scheme Administrator selected 'Yes' to the question *'Does the scheme have at least one member with the ability to control the way in which scheme assets are used?'*, or
- the scheme was 'approved' at 5 April 2006 and deemed to be investment-regulated from 6 April 2006.

### From what date did it start?

Enter the date the scheme became investment-regulated.

### Do all the investments held by the scheme comprise contracts or policies of insurance?

Tick 'Yes' or 'No' as appropriate.

### 8 Ceased to be an investment-regulated pension scheme

Tick 'Yes' or 'No' as appropriate.

### If so, from what date?

Enter the date the scheme ceased to be an investment-regulated pension scheme.

### 9 Unauthorised payments

For pension schemes registered with us on or after 6 April 2006, a declaration must be signed to confirm that the scheme's rules do not entitle any person to unauthorised payments. If the scheme's rules have changed, answer 'Yes'.

Tick 'No' if:

- the scheme was in existence at 5 April 2006, and
- its rules at 5 April 2006 permitted payments that were not considered to be authorised payments from 6 April 2006 onwards, and
- the change is to modify them to comply with the legislation effective from 6 April 2006.

For information about authorised and unauthorised payments, refer to *RPSM04100040* in the Registered Pension Schemes Manual.  
Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

#### Date change takes effect

Enter the date the rules change applies from.

#### 10 Investments in assets

Tick 'Yes' if the scheme's rules have changed to allow investment in assets other than (or as well as) contracts or policies of insurance.

#### Date change takes effect

Enter the date the change takes (or took) effect from.

#### 11 Scheme treated as two or more schemes

Tick 'Yes' if immediately before 6 April 2006 it was treated as two (or more) schemes, but the scheme's rules have now changed. For example, the scheme had been granted split approval under Section 611 of the Income and Corporation Taxes Act 1988, so that only part of the scheme was approved.

#### Date change takes effect

Enter the date the rules change takes effect from.

#### 12 Legal structure

Tick 'Yes' if the legal structure under which the scheme operates has changed during the reporting year.

#### Date of change

Enter the date the legal structure changed.

#### Type of legal structure

Tick one box to tell us which type of legal structure now applies.

- *Single trust under which all of the assets are held for the benefit of all of the members of the scheme*  
A pension scheme set up under trust. The trust covers all members and the terms of the trust do not specifically allocate assets to a particular member.
- *An annuity contract*  
A two party contract between an establisher of a scheme and a member. If this applies, you must tell us the policy or contract number in the box below.
  - *Contract or policy number*  
Enter the number you use to identify this scheme from any other similar scheme that the member has (if any).  
By telling us the contract or policy number, you will help us to distinguish between other contracts or policies you have told us about for the same member.
- *A body corporate*  
This includes a registered company, a local authority or a body controlled by Royal Charter.
- *Other*  
If the new legal structure is not described above, tick this box and give us a description about the new structure. For example, if the scheme's legal structure is now by deed poll, write 'deed poll'.

#### 13 Number of members at the end of the tax year

Fill in this section only if the number of members in the scheme at the end of the tax year to which this report relates has changed bands since the end of the previous tax year.  
Tick **one** box only.

By members, we include active members, deferred members and pension credit members. It does not include members who have exercised an open market option so that their annuity is provided by another provider.

Do **not** fill in this section if the number of members has been reduced to nil because the scheme has completed winding up. If this applies to you, you will have entered a date at box 6.

#### 14 Occupational pension scheme

Tick 'Yes' if a non-occupational pension scheme was changed to an occupational pension scheme during the reporting year.

#### Date of change

Enter the date the scheme changed.

#### 15 Ceased to be an occupational pension scheme

Tick 'Yes' if the scheme ceased to be an occupational pension scheme during the reporting year.

For guidance on what we mean by *occupational pension scheme* refer to *RPSM02300040* or *O* in the Registered Pension Schemes Manual glossary.  
Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

#### Date of change

Enter the date the scheme changed.

#### 16 Country or territory

Tick 'Yes' if the pension scheme has changed the country or territory of establishment during the reporting year.

For example, if a scheme was established in Germany and is now established in the United States, enter 'United States' in the box provided.

#### Date of change

Enter the date the scheme was established in the new country or territory.

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## Unauthorised payments

You must complete this section if:

- any payment was made, to or in respect of, a member or an employer, which is not an authorised payment, or
- the payment is defined as an unauthorised payment, or
- the scheme was treated as making an unauthorised payment under Section 185A and 185F Finance Act 2004.

#### More than one event of the same type to amend

If you need to amend the information given for more than one event of the same type in boxes 17 to 21, you will also need to use form APSS300B (Insert 2). Download the form from [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

## 17 Who received the unauthorised payment?

Tick **one** box to tell us who received the unauthorised payment.

If the unauthorised payment is in respect of either a member or a sponsoring employer but was made to a person other than the member or sponsoring employer then you should enter details of the recipient of the payment.

If the unauthorised payment is a benefit in kind which has arisen because an asset has been made available to a person connected to a member then the benefit is chargeable on the member. You must tick 'Someone in respect of the member'.

If it is a deemed unauthorised payment (which the scheme is treated as having made) you must tick 'Member'.

### Recipient name

If the payment was made to an individual, enter their name here and give further details in box 18.

If the payment was made to an organisation, enter its name here and give further details in boxes 19 and 20. By organisation, we mean 'any person' other than an individual. For example, a partnership or body corporate.

## 21 Nature of payment

Tick **one** box only. For more information about each type of unauthorised payment, refer to the following notes.

- *Benefits in kind*  
For information about *benefits in kind*, refer to *RPSM07300040* in the Registered Pension Schemes Manual. Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)
- *Transfer to an employer-financed retirement benefit scheme*  
For information about *employer-financed retirement benefit schemes*, refer to the Employment Income Manual. Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)
- *Transfer to a non-registered pension scheme which is not a qualifying recognised overseas pension scheme*
- *Error in calculating tax-free lump sums*  
Tick this box if you paid out excessive tax-free sums and that resulted in a tax loss. For example, a tax-free pension commencement lump sum miscalculated because of simple error or facts later came to light which show the tax-free amount paid out was excessive.  
The difference between what should have been paid and what has been paid is an unauthorised payment.
- *Loans to, or in respect of, the employer exceeding 50% of the value of the fund*  
For information about *loans to employers*, refer to *RPSM07103050* in the Registered Pension Schemes Manual. Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)
- *Benefits paid early other than on the grounds of ill-health or protected pension age*  
The only valid reasons for benefits being paid early are:
  - a. ill-health, or
  - b. because the member was entitled to retain rights held at 5 April 2006 to a normal retirement age below age 50, or
  - c. winding up lump sums.

If the benefits were paid earlier than the normal minimum pension age and they weren't paid for the reasons given above, then the amount of the benefits provided is an unauthorised payment and is reportable here.

Normal minimum pension age before 6 April 2010 is age 50. On or after 6 April 2010 it is age 55.

- *A payment arising in respect of sums or assets in an alternatively secured pension fund or dependants alternatively secured pension fund of a member or dependant who has died*  
When a member acquires alternatively secured rights following the death of another member of the scheme (or the death of a dependant of that other member), that acquisition is treated as an unauthorised payment. Further guidance on this can be found in *RPSM09100176*. If more than one of these payments is made then you will need to complete the details of each such payment separately.
- *Residential property held directly or indirectly by an investment-regulated pension scheme*
- *Tangible moveable property held directly or indirectly by an investment-regulated pension scheme*  
For guidance on what we mean by *investment-regulated pension schemes, tangible moveable property and scheme chargeable payment*, refer to *RPSM07100000* in the Registered Pension Schemes Manual. Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)
- *Other*  
This list contains the most common reasons for unauthorised payments. It is not exhaustive. If a payment has been made and it is not an authorised payment and it does not fall into one of the categories shown, tick 'Other'. Also, you should tick this box for unauthorised payments resulting from recycled lump sums.  
If you tick this box, you must give a brief description.  
For information about *recycled lump sums*, refer to *RPSM04104900* in the Registered Pension Schemes Manual. Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

### More than one event of the same type to amend

If you need to amend the information given for a member or an employer, in either:

- the same category, or
- in different categories, or
- more than one deemed (the scheme is treated as having made) unauthorised payment

you will also need to use form APSS300B (Insert 2).

Download the form from [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

### Total value or amount of the unauthorised payment

Enter the gross total or value of the unauthorised payment or deemed unauthorised payment to or in respect of the member or, to or in respect of the employer. **Round down to the nearest pound.**

### Date of payment or when benefit made available

You must complete the date that the payment was made or benefit made available.

**22 Income from taxable property**

Tick 'Yes' if the scheme is treated as having made a scheme chargeable payment - income from taxable property.

**23 Gains from taxable property**

Tick 'Yes' if the scheme is treated as having made a scheme chargeable payment - gains from taxable property.

For information about *scheme chargeable payments*, *taxable property* and *income from taxable property*, refer to *RPSM07100000* in the Registered Pension Schemes Manual. Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

**24 The scheme treated as having made a scheme chargeable payment - failure to make a minimum level of payment from an alternatively secured pension fund or a dependants alternatively secured pension fund in an alternatively secured year**

For further guidance on scheme chargeable payments, see *RPSM07100000*. Further guidance on alternatively secured pension funds see *RPSM09103000*.

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## Lump sum death benefit payments

You must complete this section if, as a result of the death of a member, the scheme paid a lump sum death benefit that (either on its own or when added to other lump sum death benefit payments from the scheme) exceeds 50% of the Standard Lifetime Allowance applicable when the member died.

**More than one event of the same type to amend**

If you need to amend the information given for more than one event of the same type in boxes 25 to 29, you will also need to use form APSS300B (Insert 3). Download the form from [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

For guidance on what we mean by *Standard Lifetime Allowance* refer to S in the Registered Pension Schemes Manual glossary. Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

**Recipient's name**

If the payment was made to an individual, give details in box 26.

If the payment was made to an organisation, give details in boxes 27 and 28. By organisation, we mean 'any person' other than an individual. For example, a partnership or body corporate.

**29 Amount paid and date of payment**

Enter the gross amount paid (that is, before any tax has been deducted), **rounded down to the nearest pound**.

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## Ill-health pension ceased to be paid

Complete this section if any ill-health pension ceased to be paid.

**More than one event of the same type to amend**

If you need to amend the information given for more than one event of the same type in boxes 30 to 31, you will also need to use form APSS300B (Insert 4). Download the form from [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

**31 Annual rate of pension**

Enter the annual rate of the pension the member was entitled to at the date payment ceased.

For information about stopping or reducing a scheme pension when the member recovers from ill-health, refer to *RPSM09101520* in the Registered Pension Schemes Manual. Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

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## Benefit crystallisation event

Fill in this section if there was a benefit crystallisation event and the member has relied on an enhanced lifetime allowance or enhanced protection which has either reduced or eliminated a lifetime allowance charge.

**More than one event of the same type to amend**

If you need to amend the information given for more than one event of the same type in boxes 32 to 33, you will also need to use form APSS300B (Insert 5). Download the form from [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

**33 Date of benefit crystallisation event**

Enter the date the benefit crystallised.

**Amount crystallised by the event**

Enter the amount crystallised by the event, **rounded down to the nearest pound**.

**Reference number issued by HMRC**

Enter the reference number we gave to the member when we were notified about the entitlement to enhanced lifetime allowance or enhanced protection.

For information about *enhanced protection* refer to *RPSM03104000* in the Registered Pension Schemes Manual. For guidance on what we mean by *benefit crystallisation event* refer to B in the Registered Pension Schemes Manual glossary. Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

## Recognised transfers to a qualifying recognised overseas pension scheme

Fill in this section if a recognised transfer was made to a qualifying recognised overseas pension scheme.

### More than one event of the same type to amend

If you need to amend the information given for more than one event of the same type in boxes 34 to 35, you will also need to use form APSS300B (Insert 6). Download the form from [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

For information about *transfers to qualifying recognised overseas pension schemes*, refer to RPSM14301140 in the Registered Pension Schemes Manual.

For guidance on what we mean by *qualifying recognised overseas pension scheme*, refer to Q in the Registered Pension Schemes Manual glossary.

### 35 Total amount of sums or assets transferred

Enter the amount, **rounded down to the nearest pound**.

If it was a wholly cash transfer, enter the amount transferred. If it was not a wholly cash transfer, enter the total market value of the assets and cash.

### Name of the qualifying recognised overseas pension scheme

Enter the name of the receiving scheme.

### Country or territory under the laws of which the receiving pension scheme is established and regulated

Enter the name of the country or territory in which the receiving scheme is established and regulated.

## Alternatively secured pension fund

Fill in this section if the sums or assets in respect of at least one member of the pension scheme meet Condition A or Condition B in paragraph 11 Schedule 28 Finance Act 2004 for the first time during the reporting year.

### 36 Make an entry in each field.

For information about *Condition A* and *Condition B*, refer to RPSM12301170 in the Registered Pension Schemes Manual. Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

### Example

There are three members of the scheme, and the value of the funds or assets held for each member is as follows:

Member 1 - £75,000

Member 2 - £260,000

Member 3 - £425,000

The following entries would be made:

£1 - £50,000	<input type="text" value="0"/>
£50,001 - £100,000	<input type="text" value="1"/>
£100,001 - £250,000	<input type="text" value="0"/>
£250,001 - £500,000	<input type="text" value="2"/>
More than £500,000	<input type="text" value="0"/>

**Amounts should be rounded down to the nearest pound.**

## Transfer lump sum death benefits

Fill in this section if the sums or assets in respect of at least one member of the pension scheme meet Condition A or Condition B in paragraph 25 Schedule 28 Finance Act 2004 for the first time during the reporting year.

Further information can be found in the Registered Pension Schemes Manual at RPSM12301170.

### 37 Make an entry in each field.

### Example

There are three members of the scheme, and the value of the funds or assets held for each member is as follows:

Member 1 - £80,000

Member 2 - £300,000

Member 3 - £450,000

The following entries would be made:

£1 - £50,000	<input type="text" value="0"/>
£50,001 - £100,000	<input type="text" value="1"/>
£100,001 - £250,000	<input type="text" value="0"/>
£250,001 - £500,000	<input type="text" value="2"/>
More than £500,000	<input type="text" value="0"/>

**Amounts should be rounded down to the nearest pound.**

## Lump sum payments on death after age 75

Fill in this section if the scheme made a lump sum payment in respect of a member after the member died after reaching age 75 and it has not been reported as an unauthorised payment at boxes 17 to 21 or it is not in respect of a life cover lump sum.

### More than one event of the same type to amend

If you need to amend the information given for more than one event of the same type in boxes 38 to 42, you will also need to use form APSS300B (Insert 7). Download the form from [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

### Recipient's name

If the payment was made to an individual, give details in box 39.

If the payment was made to an organisation, give details in boxes 40 and 41. By organisation, we mean 'any person' other than an individual. For example, a partnership or body corporate.

#### 42 Amount paid

Enter the amount paid, rounded down to the nearest pound.

#### Date of payment

Enter the date the payment was made.

#### Type of payment

Tick **one** box only.

This list contains the most common payment types. It is not exhaustive. If the type of payment does not fall into one of the categories shown, tick 'Other'. If you tick this box, you must give a brief description.

For guidance on what we mean by *charity lump sum death benefit* and *transfer lump sum death benefit* refer to C and T respectively in the Registered Pension Schemes Manual glossary. Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

## Benefits to a member who is under normal minimum pension age

Fill in this section if the scheme provided benefits to a member who is under the normal minimum pension age and, before the benefits were provided, the member was either:

- a director or a person connected to a director (in relation to the sponsoring employer, or an associated employer)
  - (whether alone or with others) the sponsoring employer, or
  - a person connected to the sponsoring employer
- in the year that the benefits were provided, or in any of the preceding six years **and** the provision of these benefits **has not been reported** in boxes 17 to 21 or boxes 46 to 47 of this report and it is not a winding up lump sum.

A sponsoring employer is the employer who established the scheme or has taken over from an employer who established the scheme.

If the benefits taken early have been reported under boxes 17 to 21 (as an unauthorised payment) or under boxes 46 to 47 (serious ill-health lump sum) you do **not** need to report them again. You do **not** need to report winding up lump sums.

For guidance on what we mean by *winding up lump sums*, refer to W in the Registered Pension Schemes Manual glossary.

#### More than one event of the same type to amend

If you need to amend the information given for more than one event of the same type in boxes 43 to 45, you will also need to use form APSS300B (Insert 8). Download the form from [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

#### 43 Reason the benefits were taken

Tick **one** box only. This list contains the most common reasons. It is not exhaustive.

- *Ill-health*  
For information about *ill-health*, refer to *RPSM08100070* in the Registered Pension Schemes Manual. Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)
- *Protected pension age*  
For information about *protected pension age*, refer to *RPSM03106010* in the Registered Pension Schemes Manual. Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)
- *Other*  
If the reason the benefits were taken does not fall into one of the categories shown, tick 'other'. If you tick this box, you must give a brief description.

#### 45 Amount of the benefits

Enter the amount paid, rounded down to the nearest pound.

## Serious ill-health lump sum

Fill in this section if the scheme paid a member a serious ill-health lump sum and, before the payment was made, the member was either:

- a director or a person connected to a director (in relation to the sponsoring employer, or an associated employer)
  - (whether alone or with others) the sponsoring employer, or
  - a person connected to the sponsoring employer
- in the year that the benefits were provided, or in any of the preceding six years.

#### More than one event of the same type to amend

If you need to amend the information given for more than one event of the same type in boxes 46 to 47, you will also need to use form APSS300B (Insert 9). Download the form from [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

#### 47 Amount

Enter the amount paid, rounded down to the nearest pound.

## Pension commencement lump sum

Fill in this section if either of the following situations apply.

**A pension commencement lump sum has been paid to a member, and the amount paid is more than 7.5% but less than 25% of the Standard Lifetime Allowance** for the tax year in which the sum was paid **and more than 25% of the member's pension rights.**

Or

**A stand alone lump sum of more than 7.5% of the Standard Lifetime Allowance** for the tax year in which the sum was paid.

For information about what we mean by *Standard Lifetime Allowance*, refer to S in the Registered Pension Schemes Manual glossary. Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

To decide whether the first situation applies, there are three tests:

### Test 1

Check the Standard Lifetime Allowance for the tax year being reported. If the member's pension commencement lump sum is less than 25% of the allowance, you need to apply the second test. If the amount is 25% or more you do not need to fill in this section.

### Test 2

Check whether the pension commencement lump sum is more than 25% of the member's pension rights.

If it is more, you will need to apply test 3. If it is less than 25%, you do not need to fill in this section.

### Test 3

Calculate 7.5% of the Standard Lifetime Allowance for the tax year being reported.

If the pension commencement lump sum is more than 7.5%, fill in this section.

For information on *pension commencement lump sums* and *stand alone lump sums* refer to RPSM03304000 and RPSM03304061 respectively in the Registered Pension Schemes Manual. Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

### Example

The member's pension commencement lump sum is £135,000 and their pension rights are £400,000. In this example we will use the allowances for tax year 2006-07.

#### Test 1

The Standard Lifetime Allowance for 2006-07 is £1.5 million. 25% of the allowance is £375,000.

The pension commencement lump sum is £135,000, which is less than 25%, so we must continue to test 2.

#### Test 2

The pension rights are £400,000. 25% of this figure is £100,000.

The pension commencement lump sum is £135,000, which is more than this, so we must continue to test 3.

#### Test 3

As noted above, the Standard Lifetime Allowance for 2006-07 is £1.5 million. 7.5% of this is £112,500.

The pension commencement lump sum is £135,000, so we must complete this section.

To decide whether the second situation applies, there are two tests:

### Test 1

Calculate 7.5% of the Standard Lifetime Allowance for the tax year being reported. If the lump sum is more than this then you need to apply the second test. If the lump sum is less than this, you do not need to fill in this section.

### Test 2

Check whether the stand alone lump sum is more than 25% of the Standard Lifetime Allowance.

- If it is not, then you will need to fill in this section.
- If it is, check whether the member relied on an enhanced lifetime allowance or enhanced protection.
- If they have not, you will need to fill in this section.
- If they have, you do not need to fill in this section. Fill in boxes 50 to 51 instead.

### More than one event of the same type to amend

If you need to amend the information given for more than one event of the same type in boxes 48 to 49, you will also need to use form APSS300B (Insert 10). Download the form from [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

#### 49 Amount crystallised and amount of the lump sum

Enter the amounts paid, rounded down to the nearest pound.

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## Enhanced lifetime allowance or enhanced protection

Fill in this section if a pension commencement lump sum or stand alone lump sum has been paid to a member who relied on an enhanced lifetime allowance or enhanced protection.

### More than one event of the same type to amend

If you need to amend the information given for more than one event of the same type in boxes 50 to 51, use form APSS300B (Insert 11). Download the form from [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

For information about *pension commencement lump sums* refer to *RPSM03303050* to *RPSM03303061* in the Registered Pension Schemes Manual.

For information about *stand alone lump sums* refer to *RPSM03305051* to *RPSM03305054*.

Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

#### 51 Reference number issued by HMRC

Enter the reference number we gave to the member when we were notified about the entitlement to enhanced lifetime allowance or enhanced protection.

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## Supplementary pages

If you have filled in any supplementary pages, tell us how many by entering a number in the appropriate box.

Please make sure that all supplementary pages are attached securely to the APSS300B *Amendment to a Registered Pension Scheme Event Report* before you send it to us.

If you do not attach all relevant supplementary pages to the form APSS300B, it will be returned to you as incomplete. You will not be considered to have submitted an amendment to the event report to HMRC.

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## Declaration

You must consider each of the declarations carefully. Tick each box to show that you have done so. By ticking these boxes you are confirming that:

- the information provided is correct and complete and
- you understand the consequences of making a false statement in the report.

You must sign and date the form, otherwise it will be returned to you as incomplete. You will not be considered to have submitted an amendment to the event report to HMRC.

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## About the Scheme Administrator

### Your details

The Scheme Administrator must enter their details here.

## What to do next

Send the APSS300B and supplementary pages to:  
HM Revenue & Customs  
Pension Schemes Services  
FitzRoy House  
Castle Meadow Road  
Nottingham  
NG2 1BD

## Frequently asked questions

### **What happens if I discover I made a mistake after sending the amendment to the event report?**

If you find you have made a mistake after you sent in the event report or any details have changed, please let us know at once.

You will only be penalised if the event report is incorrect through fraud or negligence. The penalty for that can be up to £3,000.

### **What about multiple events of the same type?**

If the same type of reportable event has occurred for more than one member of the pension scheme, and the information supplied in respect of these events requires amendment, you will need to provide separately the details for each member in this amendment to an event report.

If the same type of reportable event has occurred more than once for the same member of the pension scheme, and the information supplied in respect of these events requires amendment, you will need to provide separately the details for each occasion in this amendment to an event report.

Fill in form APSS300B and the relevant supplementary pages for the sections you are answering. To check which supplementary pages are needed, refer to page 1 of these Notes. The forms can be downloaded from our website and completed by hand, but it is quicker and easier to do it online. Go to [www.hmrc.gov.uk/pensionschemes](http://www.hmrc.gov.uk/pensionschemes)

### **What do I complete on the form?**

You must complete all of the boxes in the relevant part(s) of the amendment that apply to your scheme or the event.

Please note that if the information is not complete, or you do not sign and date the amendment, it will not be processed. Instead, the form will be returned to you and you will not be considered to have submitted the amendment to us.

### **What information will I need to complete the amendment to the event report?**

You will need:

- details of the event(s) you need to amend
- the dates on which they occurred.

### **What happens next?**

We will process the amendment to the event report and may check it later.

We may make enquiries about information contained in the amendment and ask you to send the records from which you took the information, or for information from or about the records.

**By law, you must keep all records.** If you fail to do so, we may charge a penalty. For more information about penalties, refer to the Registered Pension Schemes Manual.