

9 Has the scheme changed its rules to entitle any person to require the making of unauthorised payments?

Yes No

If Yes, date change takes effect DD MM YYYY

If there has been more than one occasion during the reporting period that the scheme changed its rules to entitle any person to require the making of unauthorised payments, and the information in respect of them requires amendment, each amendment must be reported separately. Complete the amendment to the supplementary page APSS300B (Insert 1).

10 Has the scheme changed its rules to allow investments in assets other than contracts or policies of insurance?

Yes No

If Yes, date change takes effect DD MM YYYY

If there has been more than one occasion during the reporting period that the scheme changed its rules to allow investments in assets other than policies of insurance, and the information in respect of them requires amendment, each amendment must be reported separately. Complete the amendment to the supplementary page APSS300B (Insert 1).

11 If the scheme was treated as two or more schemes immediately before 6 April 2006 has it changed its rules?

Yes No

If Yes, date change takes effect DD MM YYYY

If there has been more than one occasion during the reporting period that the scheme, that was treated as two or more schemes immediately before 6 April 2006 changed its rules, and the information in respect of them requires amendment, each amendment must be reported separately. Complete the amendment to the supplementary page APSS300B (Insert 1).

12 Has the scheme changed its legal structure?

Yes No

If Yes, date of change DD MM YYYY

What type of legal structure does the scheme now have? Tick as appropriate

A single trust under which all of the assets are held for the benefit of all of the members of the scheme

An annuity contract
Policy or contract number *Maximum 35 characters*

A body corporate

Other

If Other, give brief description *Maximum 150 characters*

If there has been more than one occasion during the reporting period that the scheme changed its legal structure, and the information in respect of them requires amendment, each amendment must be reported separately. Complete the amendment to the supplementary page APSS300B (Insert 1).

13 If the number of scheme members at the end of the tax year to which this report relates is in a different band from that at the end of the previous tax year tick the box below to show in which band it now falls.

0

1 – 10

11 – 50

51 – 10,000

More than 10,000

<p>14 Has the scheme become an occupational pension scheme?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, date of change <i>DD MM YYYY</i></p> <p><input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/></p>	<p>16 Has the scheme changed the country or territory in which it is established?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, in which country is it now established? <i>Maximum 255 characters</i></p> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <p>Date of change <i>DD MM YYYY</i></p> <p><input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/></p> <p>If there has been more than one occasion during the reporting period that the scheme changed the country or territory in which it is established, and the information in respect of them requires amendment, each amendment must be reported separately. Complete the amendment to the supplementary page APSS300B (Insert 1).</p>
<p>15 Has the scheme ceased to be an occupational pension scheme?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, date of change <i>DD MM YYYY</i></p> <p><input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/><input type="text"/><input type="text"/></p>	

Unauthorised payments

Complete this section if there have been any unauthorised payments or the scheme is treated as having made unauthorised payments.

If more than one unauthorised payment or deemed unauthorised payment was made to or in respect of a member or an employer, and the information in respect of them requires amendment, each amendment must be reported separately. Complete the amendment to the supplementary page APSS300B (Insert 2).

<p>17 Who received the unauthorised payment or deemed unauthorised payment? <i>Tick as appropriate</i></p> <p>The member (if a deemed unauthorised payment is being reported you must select this) <input type="checkbox"/></p> <p>Someone in respect of the member <input type="checkbox"/></p> <p>The employer <input type="checkbox"/></p> <p>Someone in respect of the employer <input type="checkbox"/></p> <p>Recipient's name <i>If the payment was made to an individual go to box 18. If the payment was made to an organisation go to box 19.</i></p>	<p>18 Individual name</p> <p>Title - enter MR, MRS, MISS, MS or other title</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>First name(s) <i>Maximum 2 names, each a maximum 35 characters</i></p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>Surname <i>Maximum 35 characters</i></p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>National Insurance number</p> <p><input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/> <input type="text"/><input type="text"/></p> <p><i>Go to box 21</i></p>
---	--

Ill-health pension ceased to be paid

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

If a member had more than one ill-health pension, you must give details for each pension ceasing separately. If this information requires amendment you can use supplementary page APSS300B (Insert 4).

30 Member's name Title - enter MR, MRS, MISS, MS or other title <input type="text"/> First name(s) <i>Maximum 2 names, each a maximum 35 characters</i> <input type="text"/> <input type="text"/> Surname <i>Maximum 35 characters</i> <input type="text"/> National Insurance number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	31 Date the period of non-payment started <i>DD MM YYYY</i> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Annual rate of pension to which the member was entitled immediately before the date of non-payment started £ <input type="text"/>
---	---

Benefit crystallisation event

Complete this section if a benefit crystallisation event occurred relating to a member **and**

- the amount crystallised exceeds the Standard Lifetime Allowance

or

- together with other amounts crystallised, exceeds the Standard Lifetime Allowance **and**
- the member relied on either an enhanced lifetime allowance or enhanced protection to reduce or eliminate liability to the lifetime allowance charge.

If a member:

- had more than one benefit crystallisation event which exceeded the Standard Lifetime Allowance or when added to other amounts crystallised exceed the lifetime allowance and
- relied on an enhanced lifetime allowance or enhanced protection to reduce or eliminate liability to the lifetime allowance charge,

and the information in respect of them requires amendment, each amendment must be reported separately. Complete the amendment to the supplementary page APSS300B (Insert 5).

32 Member's name Title - enter MR, MRS, MISS, MS or other title <input type="text"/> First name(s) <i>Maximum 2 names, each a maximum 35 characters</i> <input type="text"/> <input type="text"/> Surname <i>Maximum 35 characters</i> <input type="text"/> National Insurance number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	33 Date of benefit crystallisation event <i>DD MM YYYY</i> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Amount crystallised by the event £ <input type="text"/> Reference number issued by HMRC to the member <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
---	--

Recognised transfers to a qualifying recognised overseas pension scheme

Complete this section if there have been any recognised transfers to a qualifying recognised overseas pension scheme that is not a registered pension scheme.

If there has been more than one recognised transfer to a qualifying recognised overseas pension scheme for a member, and the information in respect of them requires amendment, each amendment must be reported separately. Complete the amendment to the supplementary page APSS300B (Insert 6).

<p>34 Member's name</p> <p>Title - enter MR, MRS, MISS, MS or other title</p> <input type="text"/> <p>First name(s) <i>Maximum 2 names, each a maximum 35 characters</i></p> <input type="text"/> <p>Surname <i>Maximum 35 characters</i></p> <input type="text"/> <p>Country of residence</p> <input type="text"/> <p>National Insurance number</p> <input type="text"/>	<p>35 Date of transfer <i>DD MM YYYY</i></p> <input type="text"/> <p>Total amount of sums or assets transferred</p> <p>£ <input type="text"/></p> <p>Name of the qualifying recognised overseas pension scheme <i>Maximum 255 characters</i></p> <input type="text"/> <input type="text"/> <input type="text"/> <p>Country or territory under the law of which the receiving qualifying recognised overseas pension scheme is established and regulated</p> <input type="text"/>
--	---

Alternatively secured pension fund

Complete 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 of Schedule 28 Finance Act 2004 for the first time during the reporting year.

36 Show the number of members whose funds or assets fall within each of the bands below.

£1 – £50,000	<input type="text"/>	£250,001 – £500,000	<input type="text"/>
£50,001 – £100,000	<input type="text"/>	More than £500,000	<input type="text"/>
£100,001 – £250,000	<input type="text"/>		

Transfer lump sum death benefits

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

37 Show the number of dependants of a deceased member whose funds or assets fall within each of the bands below.

£1 – £50,000	<input type="text"/>	£250,001 – £500,000	<input type="text"/>
£50,001 – £100,000	<input type="text"/>	More than £500,000	<input type="text"/>
£100,001 – £250,000	<input type="text"/>		

Lump sum payments on death after age 75

Complete 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 the payment of a life cover lump sum.

If there was more than one lump sum payment in respect of a member and the information in respect of them requires amendment, each amendment must be reported separately. Complete the amendment to the supplementary page APSS300B (Insert 7).

<p>38 Member's name</p> <p>Title - enter MR, MRS, MISS, MS or other title</p> <input type="text"/> <p>First name(s) <i>Maximum 2 names, each a maximum 35 characters</i></p> <input type="text"/> <p>Surname <i>Maximum 35 characters</i></p> <input type="text"/> <p>National Insurance number</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Recipient's name <i>If the payment was made to an individual go to box 39. If the payment was made to an organisation go to box 40.</i></p>	<p>40 Organisation name <i>Maximum 255 characters</i></p> <input type="text"/> <input type="text"/> <input type="text"/> <p>41 Organisation address</p> <input type="text"/> <input type="text"/> <input type="text"/> <p>Postcode</p> <input type="text"/> <p>Country</p> <input type="text"/>
<p>39 Individual name</p> <p>Title - enter MR, MRS, MISS, MS or other title</p> <input type="text"/> <p>First name(s) <i>Maximum 2 names, each a maximum 35 characters</i></p> <input type="text"/> <p>Surname <i>Maximum 35 characters</i></p> <input type="text"/> <p>National Insurance number</p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p><i>Go to box 42</i></p>	<p>42 Amount paid</p> <p>£ <input type="text"/></p> <p>Date of payment <i>DD MM YYYY</i></p> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <p>Type of payment <i>Tick as appropriate</i></p> <p>Charity lump sum death benefit <input type="checkbox"/></p> <p>Commutation of a guaranteed lump sum death benefit <input type="checkbox"/></p> <p>Other <input type="checkbox"/> <i>If Other, give brief description Maximum 150 characters</i></p> <input type="text"/> <input type="text"/> <input type="text"/>

Benefits to a member who is under normal minimum pension age

Complete 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, in the year in which they were provided, or any of the preceding six years:

- in relation to the sponsoring employer, or an associated employer, a director or a person connected to a director
- whether alone, or with others, the sponsoring employer, or
- a person connected to the sponsoring employer,

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.

If benefits were provided before the normal minimum pension age more than once to a member, and the information in respect of them requires amendment, each amendment must be reported separately. Complete the amendment to the supplementary page APSS300B (Insert 8).

<p>43 Reason the benefits were taken <i>Tick as appropriate</i></p> <p>Ill-health <input type="checkbox"/></p> <p>Protected pension age <input type="checkbox"/></p> <p>Other <input type="checkbox"/> If Other, give brief description <i>Maximum 150 characters</i></p> <table border="1"><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr></table>					<p>44 Member's name</p> <p>Title - enter MR, MRS, MISS, MS or other title</p> <input type="text"/> <p>First name(s) <i>Maximum 2 names, each a maximum 35 characters</i></p> <input type="text"/> <input type="text"/> <p>Surname <i>Maximum 35 characters</i></p> <input type="text"/> <p>National Insurance number</p> <table border="1"><tr><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr></table> <p>45 Date benefits were taken <i>DD MM YYYY</i></p> <table border="1"><tr><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td></tr></table> <p>Amount of the benefits</p> <p>£ <input type="text"/></p>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>														
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>														

Serious ill-health lump sum

Complete this section if the scheme paid a member a serious ill-health lump sum and, before the payment was made either, in the year in which they were provided, or any of the preceding six years:

- in relation to the sponsoring employer, or an associated employer, a director or a person connected to a director
- whether alone, or with others, the sponsoring employer, or
- a person connected to the sponsoring employer.

If more than one serious ill-health lump sum was paid to a member and the information in respect of them requires amendment, each amendment must be reported separately. Complete the amendment to the supplementary page APSS300B (Insert 9).

46 Member's name Title - enter MR, MRS, MISS, MS or other title <input type="text"/> First name(s) <i>Maximum 2 names, each a maximum 35 characters</i> <input type="text"/> <input type="text"/> Surname <i>Maximum 35 characters</i> <input type="text"/> National Insurance number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	47 Date of payment DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Amount £ <input type="text"/>
---	---

Pension commencement lump sums

Complete this section if there were any pension commencement lump sums of more than 7.5%, but less than 25%, of the Standard Lifetime Allowance but more than 25% of a member's pension rights as paid, or a stand alone lump sum which is more than 7.5% of the Standard Lifetime Allowance.

If more than one pension commencement lump sum was paid to a member of more than 7.5%, but less than 25%, of the Standard Lifetime Allowance but more than 25% of the member's pension rights as paid, or a stand alone lump sum of more than 7.5% of the Standard Lifetime Allowance, and the information in respect of them requires amendment, each amendment must be reported separately. Complete the amendment to the supplementary page APSS300B (Insert 10).

48 Member's name Title - enter MR, MRS, MISS, MS or other title <input type="text"/> First name(s) <i>Maximum 2 names, each a maximum 35 characters</i> <input type="text"/> <input type="text"/> Surname <i>Maximum 35 characters</i> <input type="text"/> National Insurance number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	49 Date of payment DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Amount crystallised £ <input type="text"/> Amount of lump sum £ <input type="text"/>
---	--

Enhanced lifetime allowance or enhanced protection

Complete this section if the scheme made any pension commencement lump sum or stand alone lump sum payments to a member who relied on an enhanced lifetime allowance or enhanced protection.

If more than one pension commencement lump sum or stand alone lump sum was paid where the member relied on an enhanced lifetime allowance or enhanced protection, and the information in respect of them requires amendment, each amendment must be reported separately. Complete the amendment to the supplementary page APSS300B (Insert 11).

50 Member's name Title - enter MR, MRS, MISS, MS or other title <input type="text"/> First name(s) <i>Maximum 2 names, each a maximum 35 characters</i> <input type="text"/> Surname <i>Maximum 35 characters</i> <input type="text"/> National Insurance number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	51 Date of payment DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Amount £ <input type="text"/> Reference number issued by HMRC to the member <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
---	---

Supplementary pages

Enter the number of supplementary pages you are attaching to this report

APSS300A (Insert 1) for boxes 7 to 12 and 16 <input type="checkbox"/>	APSS300A (Insert 7) for boxes 38 to 42 <input type="checkbox"/>
APSS300A (Insert 2) for boxes 17 to 21 <input type="checkbox"/>	APSS300A (Insert 8) for boxes 43 to 45 <input type="checkbox"/>
APSS300A (Insert 3) for boxes 25 to 29 <input type="checkbox"/>	APSS300A (Insert 9) for boxes 46 to 47 <input type="checkbox"/>
APSS300A (Insert 4) for boxes 30 to 31 <input type="checkbox"/>	APSS300A (Insert 10) for boxes 48 to 49 <input type="checkbox"/>
APSS300A (Insert 5) for boxes 32 to 33 <input type="checkbox"/>	APSS300A (Insert 11) for boxes 50 to 51 <input type="checkbox"/>
APSS300A (Insert 6) for boxes 34 to 35 <input type="checkbox"/>	

