

Pre 6 April 2006 HM Revenue and Customs (HMRC) limits

A. Client details									
Employer/Scheme name									
Employee/Member name									
Policy number/ Scheme number				Member number (if applicable)					
National Insurance Number									
Date of leaving service (if before 5 April 2006)				Date of joining service					
Was the employee/member a <i>*Controlling Director</i> at any time in the 10 years prior to the earlier of the date of leaving service and 5 April 2006?				Yes <input type="checkbox"/>			No <input type="checkbox"/>		

**A Controlling Director is a director who owns or controls 20% or more of the voting capital of a company, either directly or indirectly. This 20% includes shares held by the director's family & associates.*

B. Salary details									
<p>The employee's/member's total earnings for the best three or more consecutive complete years in the 10 years prior to 5 April 2006 or the date of leaving service, if earlier.</p> <p>Exclude any earnings after 6 April 1987 if either of the following applies:</p> <ol style="list-style-type: none"> 1. Anything on which tax is chargeable which arises from <ul style="list-style-type: none"> • the acquisition or disposal of shares • an interest in shares • a right to acquire shares, except where these were acquired before 17 March 1987 or 2. Any part of a golden handshake 									
<i>12 month period ending on or before 5 April 2006</i>						<i>Basic Salary £</i>		<i>Bonus, overtime, taxable value of benefits in kind, etc.</i>	
D	D	M	M	Y	Y				
D	D	M	M	Y	Y				
D	D	M	M	Y	Y				

Continue on separate sheet if required.

REST ASSURED

Calls may be recorded for training or monitoring purposes.

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C. Other Pension Benefits

Does the employee/member have any other retirement savings? (exclude any widow's/widower's or state pension benefits).

No - continue to section D

Yes - complete the rest of Section C

Please continue on a separate sheet if required.

1. Other retirement savings in respect of service with this employer

Include savings in

- **Defined contribution (DC)** - money purchase schemes
- **Defined benefits (DB)** - final salary schemes

Do not include Retirement Annuities contracts or Personal Pension Plans (refer to section 3).

Enter

DB not in payment on 6 April 2006 - pension per annum and maximum tax free cash that would have been available on 6 April 2006. This is required even if the member was not old enough to take benefits at that time.

DC not in payment on 6 April 2006 - fund value and amount payable as tax free cash on 6 April 2006.

DC & DB already in payment on 6 April 2006 - pension per annum being paid at the earlier of 6 April 2006 or the date of leaving service in Section A, plus the tax free cash amount taken.

Name of pension provider or pension scheme	Type of scheme?	Was the pension in payment on 6 April 2006?	Pension amount or fund value (£)	Tax free cash (£) *
	DC DB <input type="checkbox"/> <input type="checkbox"/>	Yes No <input type="checkbox"/> <input type="checkbox"/>		
	DC DB <input type="checkbox"/> <input type="checkbox"/>	Yes No <input type="checkbox"/> <input type="checkbox"/>		
	DC DB <input type="checkbox"/> <input type="checkbox"/>	Yes No <input type="checkbox"/> <input type="checkbox"/>		

*For defined benefit schemes only, please tick whether tax free cash is payable in addition to the pension or is provided by commutation of pension.

In addition to the pension By commutation

2. Other retirement savings in respect of service with a previous employer

Do not include Retirement Annuities contracts or Personal Pension Plans (refer to next section).
Enter

DB scheme not in payment on 6 April 2006 - pension per annum and maximum tax free cash that would have been available if taken on 6 April 2006. This is required even if the member was not old enough to take benefits at that time.

DC not in payment on 6 April 2006 - fund value and the maximum tax free cash that would have been payable on the earlier of 6 April 2006 or the date of leaving service in Section A.

DC & DB already in payment - pension per annum being paid at the earlier of 6 April 2006 or the date of leaving service in Section A, plus the tax free cash amount taken.

Name of pension provider or pension scheme	Type of scheme?		Was the pension in payment on 6 April 2006?		Pension amount or fund value (£)	Tax free cash* (£)
	DC	DB	Yes	No		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

*For defined benefit schemes only, please tick whether tax free cash is payable in addition to the pension or is provided by commutation of pension.

In addition to the pension

By commutation

D. Declaration by the employee/member

I declare that:

1. To the best of my knowledge and belief all the statements made in connection with this form are true and complete.
2. If I become aware of any alteration to the information given on the form subsequently, I hereby agree to notify you of any such alterations immediately.
3. If any tax becomes payable because the information I have provided above is proven to be incorrect then I understand that I will be wholly and personally liable for the tax charge due and any resultant penalty as may be imposed by HMRC.

Print name _____

Signature _____ Date _____

E. Declaration by the employer/pension scheme administrator/trustee

I/we declare that:

1. To the best of my/our knowledge and belief all the statements made in connection with this form are true and complete.
2. If I/we become aware of any alteration to the information given on the form subsequently, I/we hereby agree to notify you of any such alterations immediately.
3. If any tax becomes payable because the information I/we have provided above is proven to be incorrect then I/we understand that I/we will be wholly and personally liable for the tax charge due and any resultant penalty as may be imposed by HMRC.

Print Name _____

Signature _____

Position in company _____ Date _____

The signatory must be authorised to sign on behalf of the employer/pension scheme.