

SCHEDULE

Regulation 31

Specified information

Table

<i>Column 1: general information and declarations</i>	<i>Column 2: liability to annual allowance charge under section 227 of FA 2004</i>	<i>Column 3: liability to lifetime allowance charge under section 214 of FA 2004</i>	<i>Column 4: liability to unauthorised payments charge under section 208 of FA 2004</i>
1. Name, address, date of birth, date of death (if applicable) and national insurance number of the specified individual.	1. Name and tax reference number of each relevant pension scheme under which an arrangement is held, in respect of which there has been a change in the value of the individual's rights during a pension input period ending in a relevant tax year.	1. Name and tax reference number of each pension scheme under which an arrangement is held, in respect of which a benefit crystallisation event occurred within a relevant tax year.	1. Name and tax reference number of each pension scheme from which an unauthorised member payment was made in a relevant tax year.
2. Whether a third party is providing specified information on behalf of a specified individual and, if so— (a) the name, address, date of birth and national insurance number (if any) of the third party; and (b) whether the third party is named under (i) a lasting, continuing or enduring power of attorney, or (ii) a deputyship or controllership order, in relation to the	2. Amount of any liability to the annual allowance charge for that tax year, arising otherwise than by the operation of a relevant rectification provision or regulation 14 of the 2023 Regulations (local government new schemes: final salary uplifts ignored in calculating pension input amount).	2. Amount of any liability to the lifetime allowance charge for that tax year, arising otherwise than by the operation of a relevant rectification provision.	2. Amount of any liability to the unauthorised payments charge or surcharge for that tax year, arising otherwise than by the operation of a relevant rectification provision.

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specified individual.			
3. Whether an assessable representative is providing information on behalf of a specified individual who is a deceased member and, if so, the name, address, date of birth and national insurance number (if any) of the representative.	3. Amount paid of the liability to the charge specified in item 2, and whether it was paid by the individual, or by the scheme administrator on behalf of the individual.	3. Amount paid of the liability to the charge specified in item 2, and whether it was paid by the individual, or by the scheme administrator on behalf of the individual.	3. Amount paid of the liability to the charges specified in item 2.
4. (a) Declaration that the specified information is provided by, or in respect of, a specified individual; (b) declaration as to the accuracy of the specified information; and (c) declaration that the specified individual, or other person who is providing the information, understands the consequences of providing false information.	4. Amount of any liability to the annual allowance charge for that tax year, arising as a result of the operation of a relevant rectification provision or regulation 14 of the 2023 Regulations.	4. Amount of any liability to the lifetime allowance charge for that tax year, arising as a result of the operation of a relevant rectification provision.	4. Amount of the unauthorised member payment in relation to which the liability to the charge specified in item 2 arose.
	5. Details of— (a) any scheme pays notice(1) given to a scheme administrator, or	5. Whether the individual or the scheme administrator will be paying the	5. Amount of any liability to the unauthorised payments charge or the unauthorised payments

(1) By virtue of regulation 2(2)(a), “scheme pays notice” means a notice under section 237B(3) of FA 2004. Section 237B was inserted by paragraph 15 of Schedule 17 to FA 2011 and amended by paragraphs 119 and 129 of Schedule 46 to FA 2013, paragraph 68 of Schedule 1 to the Taxation of Pensions Act 2014, section 9(1) and (2) of FA 2022, and by [S.I. 2015/80](#), [S.I. 2015/1810](#) and [S.I. 2019/201](#).

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	(b) request made to a scheme administrator to pay an amount ⁽²⁾ , relating to liability to a charge specified in item 2 or 4.	liability to the charge specified in item 4.	surcharge, as the case may be, for that tax year, arising as a result of the operation of a relevant rectification provision.
		6. Where a different scheme administrator to that specified in item 1 will be paying the liability to the charge specified in item 4, the name and pension scheme tax reference of that scheme.	6. Amount of the unauthorised member payment in relation to which the liability to the charge specified in item 5 arose.
		7. Date of any benefit crystallisation event (a) occurring on or after 1 April 2015, and (b) in respect of which an amount subject to the lifetime allowance charge may have changed as a result of the operation of a relevant rectification provision.	7. In cases where an individual has repaid a lump sum in excess of the permitted maximum ⁽³⁾ (“the excess lump sum”) to a scheme administrator: (a) amount of the excess lump sum repaid; and (b) the date on which the excess lump sum was repaid.
		8. Whether, at the time of the	

- (2) Requests made to a scheme administrator to pay an amount of an annual allowance charge may be made outside the statutory provisions of FA 2004 and associated legislation. These requests are also referred to in regulation 10(2)(b) and 11(2)(d) of the 2023 Regulations, and more information can be found at <https://www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm056300#IDAKEOLD>.
- (3) By virtue of regulation 2(2)(b), paragraph 1(2) of Schedule 29 to FA 2004 (authorised lump sums: lump sum rule) sets out that, if a pension commencement lump sum exceeds the permitted maximum, the excess amount is not a pension commencement lump sum. The “permitted maximum” is identified in paragraph 2 of that Schedule. Paragraph 1 was amended by paragraph 34 of Schedule 10 to FA 2005, paragraphs 11(1) to (3) and 24(3) of Schedule 20, and Part 3(2) of Schedule 27, to FA 2007, paragraphs 24, 62 and 79(1) and (2) of Schedule 16 to FA 2011 and section 51(1) and (3) of FA 2013.

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benefit crystallisation event the individual held lifetime allowance protection or lifetime allowance enhancement factors (4), and, if either is held, the type of protection and any associated reference number.

(4) By virtue of regulation 2(2)(b), “lifetime allowance enhancement factors” has the meaning given in section 218(5) of FA 2004.