

## Transfer out forms – Version 45.0 (issued April–November 2017)

[Advice Confirmation Form](#) – to confirm that appropriate independent advice has been obtained from an authorised independent adviser or an appointed representative where a member wants to transfer their benefits from the LGPS to a pension arrangement offering flexible benefits. In this circumstance ‘flexible benefit’ means a transfer to any pension arrangement that offers a:

- money purchase benefit,
- cash balance benefit, or
- benefit, other than a money purchase benefit or cash balance benefit, calculated by reference to an amount available for the provision of benefits to or in respect of the member (whether the amount so available is calculated by reference to payments made by the member or any other person in respect of the member or any other factor).

### Declaration forms

A full set of (updated) pro-forma transfer out declaration forms are attached in the following annexes:

#### Deferred refund member

- [Annex 1](#) - transfer to a QROPS  
[Annex 2](#) - transfer to an occupational pension scheme that was contracted-in on 5 April 2016  
[Annex 3](#) - transfer to a personal pension scheme  
[Annex 4](#) - transfer to a salary-related occupational pension scheme that was contracted-out on 5 April 2016  
Annex 5 - transfer to a buy-out policy - removed from April 2017 due to lack of use

#### Deferred member – main scheme benefits

- [Annex 6](#) - transfer to a QROPS  
[Annex 7](#) - transfer to an occupational pension scheme that was contracted-in on 5 April 2016  
[Annex 8](#) - transfer to a personal pension scheme  
[Annex 9](#) - transfer to a salary-related occupational pension scheme that was contracted-out on 5 April 2016  
Annex 10 - transfer to a buy-out policy - removed from April 2017 due to lack of use

#### AVC transfer request form – members who have met the vesting period for entitlement to deferred benefits

- [Annex 11](#) - transfer to a QROPS  
[Annex 12](#) - transfer to an occupational pension scheme that was contracted-in on 5 April 2016  
[Annex 13](#) - transfer to a personal pension scheme  
[Annex 14](#) - transfer to a salary-related occupational pension scheme that was contracted-out on 5 April 2016

Annex 15 - transfer to a buy-out policy - removed from April 2017 due to lack of use

Pension Credit member – main scheme benefits

[Annex 16](#) - transfer to a QROPS

[Annex 17](#) - transfer to an occupational pension scheme that was contracted-in on 5 April 2016

[Annex 18](#) - transfer to a personal pension scheme

[Annex 19](#) - transfer to a salary-related occupational pension scheme that was contracted-out on 5 April 2016

Annex 20 - transfer to a buy-out policy - removed from April 2017 due to lack of use

Pension Credit member – AVC fund

[Annex 21](#) - transfer to a QROPS

[Annex 22](#) - transfer to an occupational pension scheme that was contracted-in on 5 April 2016

[Annex 23](#) - transfer to a personal pension scheme

[Annex 24](#) - transfer to a salary-related occupational pension scheme that was contracted-out on 5 April 2016

Annex 25 - transfer to a buy-out policy - removed from April 2017 due to lack of use

Note: For the LGPS in Northern Ireland, on the second page of the forms at Annexes 1 to 10:

Amend:

**I have a cohabiting partner;**

to

**I have nominated a cohabiting partner to be entitled to a benefit under the LGPS;**

and amend the second note from:

2. If you are cohabiting with a partner please attach the following so we can verify that the cohabitation conditions for entitlement to a survivor's pension have been met **[Administering authority to enter information required by the administering authority to verify that the cohabitation conditions have been met for 2 years as at the relevant date]**

to

2. If you have nominated a cohabiting partner to be covered by the LGPS please attach **[Administering authority to enter information required by the administering authority to verify that the cohabitation conditions have been met for 2 years as at the relevant date]**



# Advice Confirmation Form

## Confirmation that appropriate independent advice has been obtained from an authorised independent adviser or an appointed representative

**Information:** Before a transfer of safeguarded benefits from the Local Government Pension Scheme (LGPS) can take place a scheme member must provide proof that they have taken appropriate independent advice.

**Instructions for completion:** This form must be completed by the authorised independent adviser or an appointed representative from whom advice has been sought regarding a transfer to an arrangement offering flexible benefits<sup>1</sup>. Once completed, the form should be given to the scheme member who, if they wish to proceed with the transfer<sup>2</sup>, must also sign the form and return the completed form to **[INSERT LGPS PENSION FUND CONTACT DETAILS]**

1. I **[INSERT ADVISER'S / APPOINTED REPRESENTATIVE'S NAME]** have provided advice which is specific to a transfer of safeguarded benefits from the LGPS to an arrangement offering flexible benefits<sup>1</sup> to the scheme member noted in section 5 below and the advice is specific to the type of transaction proposed by the scheme member.
2. I have authorisation from the Financial Conduct Authority and can act as an authorised independent adviser as permitted under Part 4A of the Financial Service and Markets Act 2000, or resulting from any other provisions of that Act, to carry on the regulated activity in Article 53E of the Financial Services and Markets Act 2000 (Regulated Activities) Order 2001 or I am acting as an appointed representative (within the meaning given by section 39(2) of that Act) in relation to a regulated activity so specified.
3. I am a pension transfer specialist or, if I am not, the advice I have provided has been checked by a pension transfer specialist.<sup>3</sup>
4. The FCA reference number of the company or business in which I work for the purposes of authorisation from the FCA to carry out the regulated activity in the aforementioned article 53E is **[INSERT FIRM REFERENCE NUMBER]**<sup>4</sup>.
5. This advice has been provided to **[INSERT MEMBER'S NAME and NI NUMBER]** who is a member of the Local Government Pension Scheme in *England and Wales / Scotland/ Northern Ireland* **[DELETE AS APPROPRIATE]**.

<b>SIGNED BY THE ADVISER / APPOINTED REPRESENTATIVE</b>	
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<sup>1</sup> In this circumstance 'flexible benefit' means a transfer to any pension arrangement that offers a:

- money purchase benefit,
- cash balance benefit, or
- benefit, other than a money purchase benefit or cash balance benefit, calculated by reference to an amount available for the provision of benefits to or in respect of the member (whether the amount so available is calculated by reference to payments made by the member or any other person in respect of the member or any other factor).

<sup>2</sup> The scheme member and the receiving scheme will also be required to sign transfer discharge forms which the LGPS Pension Fund will issue.

<sup>3</sup> A pension transfer specialist is an individual appointed by a firm to check the suitability of a pension transfer who has passed the required examinations as specified in the FCA's Training and Competence sourcebook.

<sup>4</sup> The LGPS Pension Fund will check the Financial Services Register maintained by the FCA to check whether the Firm's Reference Number includes permissions to advise on pension transfers and that there is no limitation excluding activity under article 53E.

<b>PRINT NAME</b>	
<b>DATE SIGNED</b>	

6. I, the scheme member named in section 5, certify that I have received the advice as set out in section 1.

<b>SIGNED BY THE MEMBER</b>	
<b>PRINT NAME</b>	
<b>DATE SIGNED</b>	

## Annex 1

### Deferred Refund Member's Transfer Request Form

#### Request for Payment of Cash Equivalent Transfer Value to a Qualifying Recognised Overseas Pension Scheme (QROPS)

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) rights held in the **XXXX** Pension Fund to be transferred to a QROPS. The completed form must be returned by **[Administering authority to enter an latest election date chosen by them]** and sent to: **[Administering authority to enter relevant address]**

The Government has introduced an overseas transfer charge which applies to certain transfers with effect from 9 March 2017. Where the charge applies it is equal to 25% of the actual value of the transfer payment. You will still be able to make a transfer to a QROPS free of UK tax up to the value of your lifetime allowance (i.e. the overseas transfer charge will not apply), where one of the following applies:

- you are resident in the country where the QROPS receiving your transfer is based
- you are resident in a country in the EEA and the QROPS you are transferring to is based in another EEA country
- the QROPS you are transferring to is an occupational pension scheme and you are an employee of a sponsoring employer under the scheme at that time
- the QROPS you are transferring to is an overseas public service scheme and you are employed by an employer that participates in that scheme at that time
- the QROPS you are transferring to is a pension scheme of an international organisation and you are employed by that international organisation at that time

You must provide **XXXX** Pension Fund with all the information requested within this documentation, before the transfer is made, otherwise your transfer will be subject to the overseas transfer charge.

Please note that we cannot pay the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also:**

- a) enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out, and**
- b) amend this form to include a version of the administering authority's LTA declaration form / statement]**

<b>About you</b>										
<b>1. Title</b>										
<b>2. Surname</b>										
<b>3. Forename(s)</b>										
<b>4. Date of birth</b>	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>									
<b>5. National Insurance (NI) Number</b> <i>If you do not qualify for an NI number then you must complete question 6.</i>	<table border="1"> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>									
<b>6. If you have contacted Jobcentre plus and are not entitled to an NI number, please state the reasons why and provide any HMRC reference number you may have received:</b>	<table border="1"> <tr> <td>HMRC reference number:</td> <td></td> </tr> </table>	HMRC reference number:								
	HMRC reference number:									
<b>7. Principal residential address:</b> <i>This must not be a PO Box number or c/o the pension scheme manager</i>	<table border="1"> <tr> <td></td> </tr> <tr> <td style="text-align: right;"><b>Postcode</b></td> </tr> </table>		<b>Postcode</b>							
<b>Postcode</b>										
<b>8. If the address given above is not in the UK, please also provide your last principal residential address in UK:</b>	<table border="1"> <tr> <td></td> </tr> <tr> <td style="text-align: right;"><b>Postcode</b></td> </tr> </table>		<b>Postcode</b>							
<b>Postcode</b>										
<b>9. If your principal residential address is outside the UK, please give the date you left the UK:</b>	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>									
<b>10. Contact telephone number including international dialling code if number is outside the UK:</b>	<table border="1"> <tr> <td></td> <td></td> </tr> </table>									
<b>11. Name of former LGPS employer to which this transfer relates:</b>										
<b>12. Date of leaving LGPS active membership to which this transfer relates:</b>	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>									

<b>13. Present status:</b>	<p><b>Please tick the appropriate box:</b></p> <p>I am currently married; <input type="checkbox"/></p> <p>I am currently in a civil partnership; <input type="checkbox"/></p> <p>I have a co-habiting partner; <input type="checkbox"/></p> <p>Or</p> <p>None of the above apply <input type="checkbox"/></p> <p><b>(for example, you are single, a widow or widower, divorced, etc)</b></p> <p>Notes:</p> <p>1. If you are married or in a civil partnership and have not previously sent the Marriage or Civil Partnership Certificate to us, please attach the Certificate to this form. The Certificate will be treated confidentially and returned promptly.</p> <p>2. If you are cohabiting with a partner please attach the following so we can verify that the cohabitation conditions for entitlement to a survivor's pension have been met <b>[Administering authority to enter information required by the administering authority to verify that the cohabitation conditions have been met for 2 years as at the relevant date]</b></p>
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<b>About the QROPS receiving the transfer</b>							
<b>14. HMRC reference number. This is the QROPS reference number, allocated to the scheme by HMRC:</b>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 16.6%;"></td> <td style="width: 16.6%;"></td> <td style="width: 16.6%;"></td> <td style="width: 16.6%;"></td> <td style="width: 16.6%;"></td> <td style="width: 16.6%;"></td> </tr> </table>						
<b>15. Full name and address of the QROPS to which you want your rights in the XXXX Pension Fund to be transferred (if more than one scheme please give second scheme details on separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes):</b>	<table border="1" style="width: 100%; height: 150px;"> <tr><td style="height: 30px;"></td></tr> <tr><td style="height: 30px;"></td></tr> <tr><td style="height: 30px;"></td></tr> <tr><td style="height: 30px;"></td></tr> <tr><td style="height: 30px;"></td></tr> </table>						
<b>16. Name of the country or territory under whose law the QROPS is established and regulated:</b>	<table border="1" style="width: 100%; height: 50px;"> <tr><td style="height: 50px;"></td></tr> </table>						



<p><b>17. Is the QROPS receiving the transfer?</b></p> <p><i>The QROPS you are transferring to will know if they fall within the definition of an 'overseas public service scheme' under regulation 3(1B) or the definition of an 'international organisation' under regulation 2(5) of the Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206].</i></p>	<p>Please tick the appropriate box:</p> <p>a) An Occupational Pension Scheme? <input type="checkbox"/></p> <p>b) An Overseas Public Service Scheme? <input type="checkbox"/></p> <p>c) An International Organisation? <input type="checkbox"/></p> <p>d) None of the above? <input type="checkbox"/></p> <p>(if you tick box 17(d) please go to question 23)</p>			
<p><b>18. Name of your current employer</b></p>				
<p><b>19. Your current job title</b></p>				
<p><b>20. Address of your current employer:</b></p>				
<p><b>21. Date your current employment began:</b></p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; height: 30px;"></td> <td style="width: 33%; height: 30px;"></td> <td style="width: 33%; height: 30px;"></td> </tr> </table>			
<p><b>22. Your current payroll tax reference number (if not known – state 'not known')</b></p>				
<p><b>23. Have you been told that you can access some or all of the value of this transfer, either directly or indirectly before you reach the age of 55?</b></p>	<p>You must tick the appropriate box:</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>(if you tick 'yes' to the above then unless you are transferring to an overseas public service scheme (box 17(b) or an international organisation (box 17(c) you must provide the information requested in question 24)</p>			
<p><b>24. Please provide written evidence from the QROPS to which you are transferring, documenting the circumstance(s) in which you are able to access your transferred benefits prior to age 55?</b> Please note, that it is unlikely that you will be able to proceed with this transfer unless the written evidence confirms that the only circumstance you are able to access your transferred benefits prior to age 55 is on health grounds.</p>				

## DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE

### I declare that:

- I have received details of the refund of contributions (including any deduction for tax or contributions equivalent premium) I would be entitled to under the Local Government Pension Scheme (LGPS) in the **XXXX** Pension Fund and details of the alternative cash equivalent transfer value (CETV) I may transfer to another scheme.
- I am a member of the QROPS named on this form.
- If the QROPS named on this form is either an occupational pension scheme, an overseas public service scheme or an international organisation, I am in employment to which the QROPS named above applies.
- I have received a statement from the QROPS named on this form showing the benefits the transfer payment would buy for me in that scheme and the conditions (if any) on which those benefits could be forfeited or withheld.
- If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a pension from the LGPS (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I am electing to transfer to the QROPS named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS pension rights that are not in payment (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- I am / am not [*please delete as appropriate*] still an active member of the LGPS (i.e. still paying pension contributions to the LGPS)

### I confirm that I understand and I accept that:

- The CETV represents the whole of my LGPS benefits in the **XXXX** Pension Fund including, if any, Guaranteed Minimum Pension (GMP) and post 1997 contracted out rights (and any additional voluntary contributions I made, calculated by reference to the date I ceased membership).
- The QROPS named on this form may not be regulated in any way by the law of the United Kingdom and that as a consequence there may be no obligation under that law on the QROPS or its trustees or administrators to provide any particular value or benefit in return for the transfer payment.
- A CETV representing accrued rights under the LGPS in the **XXXX** Pension Fund, if not a recognised transfer to a qualifying recognised overseas pension scheme, will give rise to a tax liability under section 208 of the Finance Act 2004 (unauthorised payments charge) and may give rise to a tax liability under section 209 of that Act (unauthorised payments surcharge).
- In some circumstances a future payment made or treated as made by a QROPS may be treated as an unauthorised payment giving rise to a liability to pay tax in the UK.
- In certain circumstances a transfer of funds to a QROPS and any onwards transfer of those ring fenced funds from the QROPS to another scheme, might give rise to a liability to pay tax in the UK. This could include, though not limited to, a lifetime allowance charge (section 215(2)(b) of the Finance Act 2004) and/or an overseas transfer charge (section 244J and section 244K of the Finance Act 2004).

- If I subsequently become resident in a different country, within the five full tax years following payment of my transfer to the QROPS named in this document, I confirm that, within 60 days of the change of residence I will inform **XXXX** Pension Fund.
- Must pay any tax due to HMRC and provide information relating to taxable transfers

**Formal election to transfer my pension rights under the LGPS to a QROPS**

I elect to have the cash equivalent value of my pension rights under the LGPS in the **XXXX** Pension Fund, including any additional voluntary contributions I made, transferred to the QROPS I have named on this form. I understand that:

- The benefits the transfer value buys in the QROPS may not be equal or equivalent to those I or my dependants may otherwise have become entitled to from the **XXXX** Pension Fund
- It is my responsibility to ensure that the benefits the transfer value buys in the QROPS are suitable for me and my family and that no responsibility for this rests with the **XXXX** Pension Fund, the LGPS administering authority or my former employer.
- On payment of the transfer value I will be entitled to no further benefits from the **XXXX** Pension Fund in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the **XXXX** Pension Fund, the LGPS administering authority or my former employer for or in relation to any rights to which the transfer value relates.

**To the best of my knowledge and belief, I declare the information given on this form is correct and complete.**

<b>Signed</b>		<b>Date</b>	
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## Certification by Receiving Scheme Manager in Respect of a Transfer to a Qualifying Recognised Overseas Pension Scheme (QROPS)

<b>DETAILS OF THE SCHEME MEMBER TRANSFERRING PENSION RIGHTS FROM THE LOCAL GOVERNMENT PENSION SCHEME (LGPS):</b>			
<b>Surname</b>		<b>Forename(s)</b>	
<b>Principal residential address</b>			
<b>National Insurance Number</b>		<b>Date of birth</b>	
<b>DETAILS OF THE QROPS TO WHICH THE TRANSFER PAYMENT IS TO BE MADE :</b>			
<b>Full name of the QROPS:</b>			
<b>Name of country or territory under whose law the QROPS is established and regulated:</b>			
<b>QROPS reference number</b> <i>(this is the QROPS reference number, allocated to the scheme by HMRC, when the notification that it met the requirements to be a recognised overseas pension scheme was acknowledged):</i>			
<b>Full name, official address, business telephone number and, where available, electronic mail address of the manager of the QROPS:</b>	<b>Name</b>		
	<b>Address</b>		
	<b>Tel</b>		
	<b>E-mail</b>		
<b>Reference (if any):</b>			

**QROPS CERTIFICATE:**

In my capacity as scheme manager of the above named QROPS, I certify that:

- This scheme is a qualifying recognised overseas pension scheme (QROPS) under UK tax law and has **not** been excluded from being a QROPS by HM Revenue and Customs (HMRC) in the UK. **I enclose a copy of the letter from HMRC accepting the scheme's status as a QROPS.** I will let you know immediately if the scheme is excluded from being a QROPS at any time before the transfer takes place.
- This QROPS is able and willing to receive the transfer payment and we will use the transfer payment to provide retirement benefits in this QROPS for the person named above.
- Except where the QROPS falls within regulation 3(1A) of The Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206], the benefits payable to the member under the scheme, to the extent that they consist of the member's relevant transfer fund, or ring-fenced transfer funds, are payable no earlier than they would be if pension rule 1 in section 165 of the Finance Act 2004 applied (as modified by the Pensions Schemes (Application of UK Provisions to Relevant Non-UK Schemes) Regulations 2006 [SI 2006/207]), or if payable earlier are only payable in circumstances in which they would be an authorised member payments if they were made by a registered pension scheme. In addition, I confirm that I satisfy regulation 3(1)(b) of those regulations [SI 2006/206].
- Both the member and I understand that the transfer value represents the whole of the member's LGPS benefits in the **XXXX** Pension Fund in respect of the rights to which the transfer value relates, including any Guaranteed Minimum Pension (GMP) and post 1997 contracted out rights and any additional voluntary contributions which the member made.
- I have given the member a statement showing the benefits they will be awarded in return for the transfer payment and the conditions (if any) on which those benefits could be forfeited or withheld. **We enclose a copy of that statement, signed by us and endorsed by the member.**

Please select ONE of the following statements:

- This QROPS is an occupational pension scheme. The person named above is in an employment to which the QROPS applies and is a member of this QROPS.  
**OR**  
OR
- This QROPS is an overseas public service scheme falling within the definition of regulation 3(1B) of Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206]. The person named above is in an employment to which the QROPS applies and is a member of this QROPS.  
OR
- This QROPS is an international organisation falling within the definition of regulation 2(5) of Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206]. The person named above is a member of the QROPS and is employed by that international organisation.  
OR
- This QROPS is not an occupational scheme but the person named above is a member of this QROPS and is resident in the country where the receiving QROPS is based.  
OR
- This QROPS is not an occupational scheme but the person named above is a member of the QROPS and is resident in a country in the European Economic Area (EEA) and the QROPS is based in another EEA country.  
OR
- None of the above apply, please insert alternative description and providing scheme documentation:


~~Please also delete one of the following statements:~~

- ~~• The member will be able to access benefits flexibly from this QROPS before age 55~~

~~— OR~~

~~The member will be able to access benefits flexibly from this QROPS on and after age 55~~

~~OR~~

~~• The member will not be able to access benefits flexibly from this QROPS~~

~~"Flexible access" means taking a cash amount over the tax-free lump sum from a flexi-access drawdown fund; taking an uncrystallised funds pension lump sum (UFPLS); purchasing a flexible annuity; taking a scheme pension from a defined contribution scheme with fewer than 12 pensioner members or taking a stand-alone lump sum (being a lump sum relating to pre 6<sup>th</sup> April 2006 where the whole amount can be taken as a lump sum without a connected pension) from a money purchase arrangement if the member has primary but not enhanced protection. In addition, any person who had a valid notification for flexible drawdown before 6 April 2015 will be deemed to have flexibly accessed their pension rights at the start of 6 April 2015".~~

**Payment instructions:**

If the transfer value becomes payable the payment should be made to:

**[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]**

<b>Signed</b>		<b>QROPS Stamp</b>
<b>Full name and position</b>		
<b>Date</b>		

## Confirmation of Receipt of Transfer Value Payment by Scheme Manager of a Qualifying Recognised Overseas Pension Scheme (QROPS)

<b>DETAILS OF THE SCHEME MEMBER TRANSFERRING PENSION RIGHTS FROM THE LOCAL GOVERNMENT PENSION SCHEME (LGPS):</b>			
<b>Surname</b>		<b>Forename(s)</b>	
<b>Principal residential address</b>			
<b>National Insurance Number</b>		<b>Date of birth</b>	

<b>DETAILS OF THE QUALIFYING RECOGNISED OVERSEAS PENSION SCHEME (QROPS):</b>		
<b>Full name of the QROPS:</b>		
<b>QROPS reference number:</b>		
<b>Full name, official address, business telephone number and, where available, electronic mail address of the manager of the QROPS:</b>	<b>Name</b>	
	<b>Address</b>	
	<b>Tel</b>	
	<b>E-mail</b>	

<b>QROPS CONFIRMATION:</b>		
<p>In my capacity as scheme manager of the above named QROPS, I confirm that:</p> <ul style="list-style-type: none"> <li>• This scheme has <b>not</b> been excluded from being a QROPS by HM Revenue and Customs (HMRC) in the UK</li> <li>• I have received the full transfer value payment of £_____ from the <b>XXXX</b> Pension Fund</li> <li>• I have applied the payment to the provision of retirement benefits for the person named above in the QROPS named above.</li> </ul>		
<b>Signed</b>		<b>QROPS Stamp</b>
<b>Full name and position</b>		
<b>Date</b>		

## Annex 2

### Deferred Refund Member's Transfer Request Form

#### Request for Payment of Cash Equivalent Transfer Value to an Occupational Pension Scheme that was contracted-in on 5 April 2016

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) rights held in the **XXXX** Pension Fund to be transferred to another scheme. The completed form must be returned by **[Administering authority to enter a latest election date chosen by them]** and sent to: **[Administering authority to enter relevant address]**

Please note that we cannot pay the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out]**

About you and the registered pension scheme to which you elect to transfer your LGPS rights										
1 Title										
2 Surname										
3 Forename(s)										
4 Date of birth	<table border="1"> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>									
5 National Insurance Number *	<table border="1"> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>									
6 Address	<table border="1"> <tr> <td></td> </tr> <tr> <td></td> </tr> <tr> <td style="text-align: right;">Postcode</td> </tr> </table>			Postcode						
Postcode										
7 Name of former employer to which this transfer relates:										
8 Date of leaving LGPS active membership to which this transfer relates:	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>									



<p><b>9 Present status</b></p>	<p>Please tick the appropriate box:</p> <p>I am currently married; <input type="checkbox"/></p> <p>I am currently in a civil partnership; <input type="checkbox"/></p> <p>I have a co-habiting partner; <input type="checkbox"/></p> <p>Or</p> <p>None of the above apply <input type="checkbox"/></p> <p>(for example, you are single, a widow or widower, divorced, etc)</p> <p>Notes:</p> <ul style="list-style-type: none"> <li>- If you are married or in a civil partnership and have not previously sent the Marriage or Civil Partnership Certificate to us, please attach the Certificate to this form. The Certificate will be treated confidentially and returned promptly.</li> <li>- If you are cohabiting with a partner please attach the following so we can verify that the cohabitation conditions for entitlement to a survivor's pension have been met <b>[Administering authority to enter information required by the administering authority to verify that the cohabitation conditions have been met for 2 years as at the relevant date]</b></li> </ul>
<p><b>10 Full name &amp; address of the registered occupational pension scheme &amp; scheme administrator (if different) to which you want your LGPS rights in the XXXX Pension Fund to be transferred (if more than one scheme please give second scheme details on separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes)</b></p>	<div style="border: 1px solid black; height: 100px; width: 100%;"></div> <p style="text-align: right;"><b>Post code</b></p>

## DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE

### I declare that:

- I have received details of the refund of contributions (including any deduction for tax and contributions equivalent premium, where appropriate) I would be entitled to under the Local Government Pension Scheme (LGPS) in the **XXXX** Pension Fund and details of the cash equivalent transfer value (CETV) I may transfer to another scheme.
- I have received a statement from the scheme(s) to which I wish the cash equivalent transfer value to be paid showing the benefits the transfer payment would buy for me in that scheme or schemes.
- \*If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a pension from the LGPS (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I elect to transfer to the scheme named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS pension rights that are not in payment (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- I am / am not [*please delete as appropriate*] still an active member of the LGPS (i.e. still paying pension contributions to the LGPS)

**Formal election to transfer my pension rights under the LGPS to the registered pension scheme named on this form**

- Having considered the choices available to me I elect for **XXXX** Pension Fund to pay the cash equivalent transfer value (including the transfer value of any additional voluntary contributions I made, calculated by reference to the date I ceased membership) to the scheme(s) I have named on this form (and in the proportions shown by me if I have indicated that I wish the transfer value to be split between more than one scheme, but I accept and acknowledge that if the transfer includes rights in respect of a Guaranteed Minimum Pension, the transfer payment in respect of the GMP cannot be split across more than one scheme).

**I confirm that, I understand and that I accept that:**

- The benefits the transfer value buys in the new scheme(s) may be in a different form and of a different amount to those which would have been payable under the LGPS from the **XXXX** Pension Fund
- There is no statutory requirement on the receiving scheme(s) to provide for survivor's benefits out of the transfer payment
- It is my responsibility to ensure the benefits the transfer value buys in the new scheme(s) are suitable for me and my family and that no responsibility for this rests with the **XXXX** Pension Fund, the LGPS administering authority or my former employer
- On payment of the transfer value I will have no further benefits from the **XXXX** Pension Fund in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the **XXXX** Pension Fund, the LGPS administering authority or my former employer for or in relation to any rights to which the transfer value relates.

**To the best of my knowledge and belief, I declare the information given on this form is correct and complete.**

Signed

Date

## Request for Payment of a Transfer Value from Administrators / Trustees of an Occupational Pension Scheme that was contracted-in on 5 April 2016 and Receiving Scheme Discharge Form

### Instructions to administrators / trustees of the new scheme:

Please complete **Parts A** and **B** and the relevant section in **Part C**.

Then return the completed form to:

**[Administering authority to enter appropriate info]**

<b>PART A</b>	<b>PLEASE COMPLETE THIS PART IN ALL CASES:</b>
<b>Member's Full Name</b>	
<b>Member's date of birth</b>	
<b>Member's NI Number</b>	
<b>Name of New Pension Scheme ('the Scheme')</b>	
<b>Address of New Pension Scheme which is to receive the transfer value:</b>	
	Postcode

**PART B: PLEASE READ THIS CERTIFICATE CAREFULLY AND COMPLETE IT FULLY. THE **XXXX** PENSION FUND WILL NOT ACCEPT INCOMPLETE OR UNSATISFACTORY FORMS.**

**I certify that:**

- 'The Scheme' is a registered pension scheme with HM Revenue and Customs (HMRC), Pension Scheme Tax Reference (PSTR):\_\_\_\_\_.
- I enclose a copy of 'the Scheme's' registration certificate [not required if 'the Scheme' is a Statutory Scheme].
- I authorise HMRC to provide the **XXXX** Pension Fund with independent confirmation or otherwise that 'the Scheme' is registered with them.
- 'The Scheme' is an occupational pension scheme that is:
  - \* **a self-administered scheme**, or
  - \* **an insured scheme** i.e. a pension scheme where all of the income and other assets are invested in policies of insurance
- 'The Scheme' meets the requirements of regulation 6 of the Occupational Pension Schemes (Early Leavers: Cash Transfer Sums and Contribution Refunds) Regulations 2006 [SI 2006/33]
- 'The Scheme' is both able and willing to accept the transfer value offered.
- The member has been given a statement showing details of the benefits the transfer value will buy in 'the Scheme'.
- The member's transfer value accepted by 'the Scheme' will be used to provide transfer credits for the member
- Please also delete one of the following statements:
  - The member will be able to access benefits from this scheme before age 55 (even if the scheme administrator not has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has not in fact ceased to carry on the member's occupation
  - OR
  - The member will only be able to access benefits from this QROPS on and after age 55 (or earlier if the scheme administrator has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has in fact ceased to carry on the member's occupation)

\* *Delete as appropriate.*

<b>Signature of authorised person</b>		<b>Pension Scheme Stamp:</b>
<b>Full name and position</b>		
<b>Date</b>		

**PART C: Payment Details – please complete the section that applies to your scheme – you must complete one of the two sections.**

<b>SELF ADMINISTERED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme)</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable the payment should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

<b>INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme).</p>			
<p>If the transfer value becomes payable I understand that, in accordance with section 266 of the Finance Act 2004, the payment must be made to the Scheme Administrator (as defined in sections 270 to 274 of that Act) or to an Insurance Company that issued any of the policies insuring the benefits in 'the Scheme'</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable, the payment to the Scheme Administrator or Insurance Company should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

## Annex 3

### Deferred Refund Member's Transfer Request Form

#### Request for Payment of Cash Equivalent Transfer Value to a Personal Pension Scheme

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) rights held in the **XXXX** Pension Fund to be transferred to another scheme. The completed form must be returned by **[Administering authority to enter a latest election date chosen by them]** and sent to: **[Administering authority to enter relevant address]**

Please note that we cannot pay the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out]**

About you and the registered pension scheme to which you elect to transfer your LGPS rights										
1 Title										
2 Surname										
3 Forename(s)										
4 Date of birth	<table border="1"> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </table>									
5 National Insurance Number *	<table border="1"> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>									
6 Address	<table border="1"> <tr> <td></td> </tr> <tr> <td></td> </tr> <tr> <td style="text-align: right;">Postcode</td> </tr> </table>			Postcode						
Postcode										
7 Name of former employer to which this transfer relates:										
8 Date of leaving LGPS active membership to which this transfer relates:	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>									

<p><b>9 Present status</b></p>	<p>Please tick the appropriate box:</p> <p>I am currently married; <input type="checkbox"/></p> <p>I am currently in a civil partnership; <input type="checkbox"/></p> <p>I have a co-habiting partner: <input type="checkbox"/></p> <p>Or</p> <p>None of the above apply <input type="checkbox"/></p> <p>(for example, you are single, a widow or widower, divorced, etc)</p> <p>Notes:</p> <ul style="list-style-type: none"> <li>- If you are married or in a civil partnership and have not previously sent the Marriage or Civil Partnership Certificate to us, please attach the Certificate to this form. The Certificate will be treated confidentially and returned promptly.</li> <li>- If you are cohabiting with a partner please attach the following so we can verify that the cohabitation conditions for entitlement to a survivor's pension have been met <b>[Administering authority to enter information required by the administering authority to verify that the cohabitation conditions have been met for 2 years as at the relevant date]</b></li> </ul>
<p><b>10 Full name &amp; address of registered personal pension scheme &amp; scheme administrator (if different) to which you want your LGPS rights in the <b>XXXX</b> Pension Fund to be transferred (if more than one scheme please give second scheme details on separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes)</b></p>	<div style="border: 1px solid black; height: 40px; width: 100%;"></div> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <div style="border: 1px solid black; height: 40px; width: 100%;"></div> <div style="border: 1px solid black; height: 40px; width: 100%; text-align: right;"> <p><b>Post code</b></p> </div>



## DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE

### I declare that:

- I have received details of the refund of contributions (including any deduction for tax and contributions equivalent premium, where appropriate) I would be entitled to under the Local Government Pension Scheme (LGPS) in the **XXXX** Pension Fund and details of the cash equivalent transfer value (CETV) I may transfer to another scheme.
- I have received a statement from the scheme(s) to which I wish the cash equivalent transfer value to be paid showing the benefits the transfer payment would buy for me in that scheme or schemes.
- \*If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a pension from the LGPS (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I elect to transfer to the scheme named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS pension rights that are not in payment (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- I am / am not [*please delete as appropriate*] still an active member of the LGPS (i.e. still paying pension contributions to the LGPS)

### Formal election to transfer my pension rights under the LGPS to the registered pension scheme named on this form

- Having considered the choices available to me I elect for **XXXX** Pension Fund to pay the cash equivalent transfer value (including the transfer value of any additional voluntary contributions I made, calculated by reference to the date I ceased membership) to the scheme(s) I have named on this form (and in the proportions shown by me if I have indicated that I wish the transfer value to be split between more than one scheme, but I accept and acknowledge that if the transfer includes rights in respect of a Guaranteed Minimum Pension, the transfer payment in respect of the GMP cannot be split across more than one scheme).

### I confirm that, I understand and I accept that:

- The benefits the transfer value buys in the new scheme(s) may be in a different form and of a different amount to those which would have been payable under the LGPS from the **XXXX** Pension Fund
- There is no statutory requirement on the receiving scheme(s) to provide for survivor's benefits out of the transfer payment
- It is my responsibility to ensure the benefits the transfer value buys in the new scheme(s) are suitable for me and my family and that no responsibility for this rests with the **XXXX** Pension Fund, the LGPS administering authority or my former employer
- On payment of the transfer value I will have no further benefits from the **XXXX** Pension Fund in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the **XXXX** Pension Fund, the LGPS administering authority or my former employer for or in relation to any rights to which the transfer value relates.

**To the best of my knowledge and belief, I declare the information given on this form is correct and complete.**

Signed

Date

## Request for Payment of a Transfer Value from Administrators of a Personal Pension Scheme and Receiving Scheme Discharge Form

### Instructions to administrators of the new scheme:

Please complete **Parts A, B** and the relevant section in **Part C**.

Then return the completed form to:

**[Administering authority to enter appropriate info]**

<b>PART A</b>	<b>PLEASE COMPLETE THIS PART IN ALL CASES:</b>
<b>Member's Full Name</b>	
<b>Member's date of birth</b>	
<b>Member's NI Number</b>	
<b>Name of Personal Pension Scheme ('the Scheme')</b>	
<b>Address of Personal Pension Scheme which is to receive the transfer value:</b>	
	Postcode

**PART B: PLEASE READ THIS CERTIFICATE CAREFULLY AND COMPLETE IT FULLY. THE **XXXX** PENSION FUND WILL NOT ACCEPT INCOMPLETE OR UNSATISFACTORY FORMS.**

**I certify that:**

- The person named in Part A is a member of 'the Scheme' and has agreed to be bound by its rules.
- The member has been given a statement showing details of the benefits the transfer value will buy in 'the Scheme' and has authorised 'the Scheme' to accept the transfer value from the **XXXX** Pension Fund
- 'The Scheme' is both able and willing to accept the transfer value offered
- The Scheme' meets the requirements of regulation 6 of the Occupational Pension Schemes (Early Leavers: Cash Transfer Sums and Contribution Refunds) Regulations 2006 [SI 2006/33].
- The Scheme is not an occupational pension scheme and is established by a person within section 154(1) of the Finance Act 2004
- 'The Company' is a financial institution.
- 'The Scheme' is a registered pension scheme with HM Revenue and Customs (HMRC), Pension Scheme Tax Reference (PSTR): \_\_\_\_\_.
- I enclose a copy of 'the Scheme's' registration certificate.
- I authorise HMRC to provide the **XXXX** Pension Fund with independent confirmation or otherwise that 'the Scheme' is registered with them.
- 'The Scheme' will use the transfer value to provide rights for the member. I understand that the **XXXX** Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or the information provided above or if they do not receive evidence of 'the Scheme's' HMRC registered status.
- Please also delete one of the following statements:
  - The member will be able to access benefits from this scheme before age 55 (even if the scheme administrator not has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has not in fact ceased to carry on the member's occupation
  - OR**
  - The member will only be able to access benefits from this QROPS on and after age 55 (or earlier if the scheme administrator has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has in fact ceased to carry on the member's occupation)

<b>Signature of authorised person</b>		<b>Official Company Stamp:</b>
<b>Full name and position</b>		
<b>Date</b>		

**PART C: Payment Details – please complete the section that applies to your scheme – you must complete one of the two sections.**

<b>INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I certify that 'the Scheme' is an "insured scheme" i.e. a pension scheme where <b>all</b> the income and other assets of the scheme are invested in policies of insurance.</p> <p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered status.</p> <p>If the transfer value becomes payable I understand that, in accordance with section 266 of the Finance Act 2004, the payment must be made to the Scheme Administrator (as defined in sections 270 to 274 of that Act) or to an Insurance Company that issued any of the policies insuring the benefits in 'the Scheme'</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable, the payment to the Scheme Administrator or Insurance Company should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

<b>SCHEME THAT IS NOT AN INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I certify that 'the Scheme' is <b>not</b> an "insured scheme" i.e. it is <b>not</b> a pension scheme where <b>all</b> the income and other assets of the scheme are invested in policies of insurance.</p> <p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of the HMRC registered status of 'the Scheme'.</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable the payment should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

## Annex 4

### Deferred Refund Member's Transfer Request Form

**Request for Payment of Cash Equivalent Transfer Value to  
a salary-related Occupational Pension Scheme that was contracted-out  
on 5 April 2016**

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) rights held in the **XXXX** Pension Fund to be transferred to another scheme. The completed form must be returned by **[Administering authority to enter a latest election date chosen by them]** and sent to: **[Administering authority to enter relevant address]**

Please note that we cannot pay the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out]**

#### About you and the registered pension scheme to which you elect to transfer your LGPS rights

1 Title			
2 Surname			
3 Forename(s)			
4 Date of birth			
5 National Insurance Number *			
6 Address			
	Postcode		
7 Name of former employer to which this transfer relates:			
8 Date of leaving LGPS active membership to which this transfer relates:			

<p><b>9 Present status</b></p>	<p>Please tick the appropriate box:</p> <p>I am currently married; <input type="checkbox"/></p> <p>I am currently in a civil partnership; <input type="checkbox"/></p> <p>I have a co-habiting partner; <input type="checkbox"/></p> <p>Or</p> <p>None of the above apply <input type="checkbox"/></p> <p>(for example, you are single, a widow or widower, divorced, etc)</p> <p>Notes:</p> <ul style="list-style-type: none"> <li>▪ If you are married or in a civil partnership and have not previously sent the Marriage or Civil Partnership Certificate to us, please attach the Certificate to this form. The Certificate will be treated confidentially and returned promptly.</li> <li>▪ If you are cohabiting with a partner please attach the following so we can verify that the cohabitation conditions for entitlement to a survivor's pension have been met <b>[Administering authority to enter information required by the administering authority to verify that the cohabitation conditions have been met for 2 years as at the relevant date]</b></li> </ul>						
<p><b>10 Full name &amp; address of the registered pension scheme &amp; scheme administrator (if different) to which you want your LGPS rights in the XXXX Pension Fund to be transferred (if more than one scheme please give second scheme details on separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes)</b></p>	<table border="1" style="width: 100%; height: 100%;"> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="text-align: right; vertical-align: top;">Post code</td></tr> </table>						Post code
Post code							

## DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE

### I declare that:

- I have received details of the refund of contributions (including any deduction for tax and contributions equivalent premium where appropriate) I would be entitled to under the Local Government Pension Scheme (LGPS) in the **XXXX** Pension Fund and details of the cash equivalent transfer value (CETV) I may transfer to another scheme.
- I have received a statement from the scheme(s) to which I wish the cash equivalent transfer value to be paid showing the benefits the transfer payment would buy for me in that scheme or schemes.
- \*If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am employed by an employer who is a contributor to the receiving scheme, or I have previously been a member of the receiving scheme.
- I am / am not [*please delete as appropriate*] already in receipt of a pension from the LGPS (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I elect to transfer to the scheme named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS pension rights that are not in payment (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- I am / am not [*please delete as appropriate*] still an active member of the LGPS (i.e. still paying pension contributions to the LGPS)

**Formal election to transfer my pension rights under the LGPS to the registered pension scheme named on this form**

- Having considered the choices available to me I elect for **XXXX** Pension Fund to pay the cash equivalent transfer value (including the transfer value of any additional voluntary contributions I made, calculated by reference to the date I ceased membership) to the scheme(s) I have named on this form (and in the proportions shown by me if I have indicated that I wish the transfer value to be split between more than one scheme).

**I confirm that, I understand and I accept that:**

- The benefits the transfer value buys in the new scheme(s) may be in a different form and of a different amount to those which would have been payable under the LGPS from the **XXXX** Pension Fund and where my LGPS benefits include a guaranteed minimum pension and/or section 9(2B) rights these will be treated in accordance with the receiving scheme's contracted-out rules.
- It is my responsibility to ensure the benefits the transfer value buys in the new scheme(s) are suitable for me and my family and that no responsibility for this rests with the **XXXX** Pension Fund, the LGPS administering authority or my former employer
- On payment of the transfer value I will have no further benefits from the **XXXX** Pension Fund in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the **XXXX** Pension Fund, the LGPS administering authority or my former employer for or in relation to any rights to which the transfer value relates.

**To the best of my knowledge and belief, I declare the information given on this form is correct and complete.**

Signed

Date



## Request for Payment of a Transfer Value from Administrators / Trustees of a salary-related Occupational Pension Scheme that was contracted-out on 5 April 2016 and Receiving Scheme Discharge Form

### Instructions to administrators / trustees of the new scheme:

Please complete **Parts A** and **B** and the relevant section in **Part C**.

Then return the completed form to:

**[Administering authority to enter appropriate info]**

<b>PART A</b>	<b>PLEASE COMPLETE THIS PART IN ALL CASES:</b>
<b>Member's Full Name</b>	
<b>Member's date of birth</b>	
<b>Member's NI Number</b>	
<b>Name of New Pension Scheme ('the Scheme')</b>	
<b>Address of New Pension Scheme which is to receive the transfer value:</b>	
	Postcode

**PART B: PLEASE READ THIS CERTIFICATE CAREFULLY AND COMPLETE IT FULLY. THE **XXXX** PENSION FUND WILL NOT ACCEPT INCOMPLETE OR UNSATISFACTORY FORMS.**

I certify that:

- 'The Scheme' is a registered pension scheme with HM Revenue and Customs (HMRC), Pension Scheme Tax Reference (PSTR): \_\_\_\_\_.
- I enclose a copy of 'the Scheme's' registration certificate [not required if 'the Scheme' is a Statutory Scheme].
- I authorise HMRC to provide the **XXXX** Pension Fund with independent confirmation or otherwise that 'the Scheme' is registered with them.
- 'The Scheme' is:
  - **\*a self-administered scheme**, or
  - **\*an insured scheme** i.e. a pension scheme where all of the income and other assets are invested in policies of insurance
- 'The Scheme' meets the requirements of regulation 6 of the Occupational Pension Schemes (Early Leavers: Cash Transfer Sums and Contribution Refunds) Regulations 2006 [SI 2006/33]
- **\*\*The member named in Part A is an employee of an employer that contributes to 'the Scheme' and the employee became a member of 'the Scheme' on \_\_\_\_\_ or was previously a member of the receiving scheme and joined on \_\_\_\_\_ and left on \_\_\_\_\_**
- 'The Scheme' is both able and willing to accept the transfer value offered.
- The member has been given a statement showing details of the salary-related benefits the transfer value will buy in 'the Scheme'.
- The ECON and SCON are E \_\_\_\_\_ and S \_\_\_\_\_.
- 'The Scheme' was a Contracted-Out Salary Related Scheme (or was the active COSR part of a formerly Contracted-Out Mixed Benefit Scheme)
- 'The Scheme' will accept any transferred EPB and/or GMP and/or section 9(2B) rights
- The rate of revaluation 'the Scheme' applies to transferred in GMPs is **\*\*\*Limited Rate/Fixed Rate/Section 148 Orders**
- **Please also delete one of the following statements:**
  - The member will be able to access benefits from this scheme before age 55 (even if the scheme administrator not has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has not in fact ceased to carry on the member's occupation
  - OR**
  - The member will only be able to access benefits from this QROPS on and after age 55 (or earlier if the scheme administrator has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has in fact ceased to carry on the member's occupation)

*\* Delete as appropriate.*

*\*\* Delete as appropriate. Note, however, that as the transfer includes a GMP and / or section 9(2B) rights, this cannot be deleted if the transfer is to a salary-related formerly contracted-out occupational pension scheme.*

*\*\*\* Delete as appropriate. Note that Limited Rate revaluation can only apply where the member left the LGPS before 6.4.97.*

<b>Signature of authorised person</b>		<b>Pension Scheme Stamp:</b>
<b>Full name and position</b>		
<b>Date</b>		

**PART C: Payment Details – please complete the section that applies to your scheme – you must complete one of the two sections.**

<b>SELF ADMINISTERED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme)</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable the payment should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

<b>INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme).</p>			
<p>If the transfer value becomes payable I understand that, in accordance with section 266 of the Finance Act 2004, the payment must be made to the Scheme Administrator (as defined in sections 270 to 274 of that Act) or to an Insurance Company that issued any of the policies insuring the benefits in 'the Scheme'</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable, the payment to the Scheme Administrator or Insurance Company should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

## Annex 6

### Deferred Member's Transfer Request Form

#### Request for Payment of Cash Equivalent Transfer Value to a Qualifying Recognised Overseas Pension Scheme (QROPS)

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) rights held in the **XXXX** Pension Fund to be transferred to a QROPS. Return the completed form to us at: **[Administering authority to enter relevant address]**

**You must return this form, fully completed, within three months after the calculation date shown on your transfer value statement or, if earlier, the date which falls 12 months before your Normal Pension Age under the LGPS, if you wish to proceed with the transfer.**

The Government has introduced an overseas transfer charge with effect from 9 March 2017. Where the charge applies it is equal to 25% of the actual value of the transfer payment. You will still be able to make a transfer to a QROPS free of UK tax up to the value of your lifetime allowance (i.e. the overseas transfer charge will not apply), where one of the following applies:

- you are resident in the country where the QROPS receiving your transfer is based
- you are resident in a country in the EEA and the QROPS you are transferring to is based in another EEA country
- the QROPS you are transferring to is an occupational pension scheme and you are an employee of a sponsoring employer under the scheme at that time
- the QROPS you are transferring to is an overseas public service scheme and you are employed by an employer that participates in that scheme at that time
- the QROPS you are transferring to is a pension scheme of an international organisation and you are employed by that international organisation at that time

You must provide **XXXX** Pension Fund with all the information requested within this documentation, before the transfer is made, otherwise your transfer will be subject to the overseas transfer charge.

Please note that we cannot pay the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also:**

- a) enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out, and**
- b) amend this form to include a version of the administering authority's LTA declaration form / statement]**

<b>About you</b>										
<b>1. Title</b>										
<b>2. Surname</b>										
<b>3. Forename(s)</b>										
<b>4. Date of birth</b>	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>									
<b>5. National Insurance (NI) Number</b> <i>If you do not qualify for an NI number then you must complete question 6</i>	<table border="1"> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>									
<b>6. If you have contacted Jobcentre plus and are not entitled to an NI number, please state the reasons why and provide any HMRC reference number you may have received:</b>	<table border="1"> <tr> <td>HMRC reference number:</td> <td></td> </tr> <tr> <td colspan="2"></td> </tr> <tr> <td colspan="2"></td> </tr> <tr> <td colspan="2"></td> </tr> </table>	HMRC reference number:								
HMRC reference number:										
<b>7. Principal residential address:</b> <i>This must not be a PO Box number or c/o the pension scheme manager</i>	<table border="1"> <tr> <td></td> </tr> <tr> <td style="text-align: right;"><b>Postcode</b></td> </tr> </table>		<b>Postcode</b>							
<b>Postcode</b>										
<b>8. If the address given above is not in the UK, please also provide your last principal residential address in UK:</b>	<table border="1"> <tr> <td></td> </tr> <tr> <td style="text-align: right;"><b>Postcode</b></td> </tr> </table>		<b>Postcode</b>							
<b>Postcode</b>										
<b>9. If your principal residential address is outside the UK, please give the date you left the UK:</b>	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>									
<b>10. Contact telephone number including international dialling code if number is outside the UK:</b>	<table border="1"> <tr> <td></td> <td></td> </tr> </table>									
<b>11. Name of former LGPS employer to which this transfer relates:</b>										
<b>12. Date of leaving LGPS active membership to which this transfer relates:</b>	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>									



<p><b>17. Is the QROPS receiving the transfer?</b></p> <p><i>The QROPS you are transferring to will know if they fall within the definition of an 'overseas public service scheme' under regulation 3(1B) or the definition of an 'international organisation' under regulation 2(5) of the Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206].</i></p>	<p>Please tick the appropriate box:</p> <p>a) An Occupational Pension Scheme? <input type="checkbox"/></p> <p>b) An Overseas Public Service Scheme? <input type="checkbox"/></p> <p>c) An International Organisation? <input type="checkbox"/></p> <p>d) None of the above? <input type="checkbox"/></p> <p>(if you tick box 17(d) please go to question 23)</p>			
<p><b>18. Name of your current employer</b></p>				
<p><b>19. Your current job title</b></p>				
<p><b>20. Address of your current employer</b></p>	<p>Postcode</p>			
<p><b>21. Date your current employment began</b></p>	<table border="1"> <tr> <td style="width: 33%; height: 40px;"></td> <td style="width: 33%;"></td> <td style="width: 33%;"></td> </tr> </table>			
<p><b>22. Your current payroll tax reference number (if not known – state 'not known')</b></p>				
<p><b>23. Have you been told that you can access some or all of the value of this transfer, either directly or indirectly before you reach the age of 55?</b></p>	<p>You must tick the appropriate box:</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>(if you tick 'yes' to the above then unless you are transferring to an overseas public service scheme (box 17(b) or an international organisation (box 17(c) you must provide the information requested in question 24)</p>			
<p><b>24. Please provide written evidence from the QROPS to which you are transferring, documenting the circumstance(s) in which you are able to access your transferred benefits prior to age 55?</b> Please note, that it is unlikely that you will be able to proceed with this transfer unless the written evidence confirms that the only circumstance you are able to access your transferred benefits prior to age 55 is on health grounds.</p>				

## DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE

### I declare that:

- I have received details of the deferred benefits (if any) I hold under the Local Government Pension Scheme (LGPS) in the **XXXX** Pension Fund and details of the cash equivalent transfer value (CETV) of them.
- I am a member of the QROPS named on this form.
- If the QROPS named on this form is either an occupational pension scheme, an overseas public service scheme or an international organisation, I am in employment to which the QROPS named above applies.
- I have received a statement from the QROPS named on this form showing the benefits the transfer payment would buy for me in that scheme and the conditions (if any) on which those benefits could be forfeited or withheld.
- If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a pension from the LGPS (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I am electing to transfer to the QROPS named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS pension rights that are not in payment (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- I am / am not [*please delete as appropriate*] still an active member of the LGPS (i.e. still paying pension contributions to the LGPS)
- If the QROPS named on this form offers flexible benefits<sup>5</sup>:
  - other than the pension rights to which this transfer relates, I do / do not [*please delete as appropriate*] have other rights (other than in respect of (i) money purchase Additional Voluntary Contribution benefits or (ii) a widow's, widower's, civil partner's or surviving cohabiting partner's pension (iii) pension credit benefits) in the LGPS and, if I do, I attach details of those benefits, and
  - if the transfer value of my total LGPS rights (other than in respect of (i) money purchase Additional Voluntary Contribution benefits or (ii) a widow's, widower's, civil partner's or surviving cohabiting partner's pension (iii) pension credit benefits) is more than £30,000, I have taken appropriate independent advice from an authorised independent adviser and attach a copy of the advice confirmation form signed by that adviser.

### I confirm that, I understand and accept that:

- The CETV represents the whole of my LGPS benefits in the **XXXX** Pension Fund including, if any, Guaranteed Minimum Pension (GMP) and post 1997 contracted out rights.
- The QROPS named on this form may not be regulated in any way by the law of the United Kingdom and that as a consequence there may be no obligation under that law on the QROPS or its trustees or administrators to provide any particular value or benefit in return for the transfer payment.
- A CETV representing accrued rights under the LGPS in the **XXXX** Pension Fund, if not a recognised transfer to a qualifying recognised overseas pension scheme, will give rise to a tax



liability under section 208 of the Finance Act 2004 (unauthorised payments charge) and may give rise to a tax liability under section 209 of that Act (unauthorised payments surcharge).

- In some circumstances a future payment made or treated as made by a QROPS may be treated as an unauthorised payment giving rise to a liability to pay tax in the UK.
- In certain circumstances a transfer of funds to a QROPS and any onwards transfer of those ring fenced funds from the QROPS to another scheme, might give rise to a liability to pay tax in the UK. This could include, though not limited to, a lifetime allowance charge (section 215(2)(b) of the Finance Act 2004) and/or an overseas transfer charge (section 244J and section 244K of the Finance Act 2004).
- If I subsequently become resident in a different country, within the five full tax years following payment of my transfer to the QROPS named in this document, I confirm that, within 60 days of the change of residence I will inform **XXXX** Pension Fund.
- Must pay any tax due to HMRC and provide information relating to taxable transfers.

### **Formal election to transfer my pension rights under the LGPS to a QROPS**

I elect to have the cash equivalent value of my pension rights under the LGPS in the **XXXX** Pension Fund transferred to the QROPS I have named on this form. I understand that:

- The benefits the transfer value buys in the QROPS may not be equal or equivalent to those I or my dependants may otherwise have become entitled to from the **XXXX** Pension Fund
- It is my responsibility to ensure that the benefits the transfer value buys in the QROPS are suitable for me and my family and that no responsibility for this rests with the **XXXX** Pension Fund, the LGPS administering authority or my former employer.
- On payment of the transfer value I will be entitled to no further benefits from the **XXXX** Pension Fund in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the **XXXX** Pension Fund, the LGPS administering authority or my former employer for or in relation to any rights to which the transfer value relates.

**To best of my knowledge and belief, I declare the information given in this form is correct and complete.**

Signed		Date	
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<sup>5</sup> In this circumstance 'flexible benefit' means a transfer to any pension arrangement that offers a:

- money purchase benefit,
- cash balance benefit, or
- benefit, other than a money purchase benefit or cash balance benefit, calculated by reference to an amount available for the provision of benefits to or in respect of the member (whether the amount so available is calculated by reference to payments made by the member or any other person in respect of the member or any other factor).

## Certification by Receiving Scheme Manager in Respect of a Transfer to a Qualifying Recognised Overseas Pension Scheme (QROPS)

<b>DETAILS OF THE SCHEME MEMBER TRANSFERRING PENSION RIGHTS FROM THE LOCAL GOVERNMENT PENSION SCHEME (LGPS):</b>			
<b>Surname</b>		<b>Forename(s)</b>	
<b>Principal residential address</b>			
<b>National Insurance Number</b>		<b>Date of birth</b>	
<b>DETAILS OF THE QROPS TO WHICH THE TRANSFER PAYMENT IS TO BE MADE :</b>			
<b>Full name of the QROPS:</b>			
<b>Name of country or territory under whose law the QROPS is established and regulated:</b>			
<b>QROPS reference number</b> <i>(this is the QROPS reference number, allocated to the scheme by HMRC, when the notification that it met the requirements to be a recognised overseas pension scheme was acknowledged):</i>			
<b>Full name, official address, business telephone number and, where available, electronic mail address of the manager of the QROPS:</b>	<b>Name</b>		
	<b>Address</b>		
	<b>Tel</b>		
	<b>E-mail</b>		
<b>Reference (if any):</b>			

**QROPS CERTIFICATE:**

In my capacity as scheme manager of the above named QROPS, I certify that:

- This scheme is a qualifying recognised overseas pension scheme (QROPS) under UK tax law and has **not** been excluded from being a QROPS by HM Revenue and Customs (HMRC) in the UK. **I enclose a copy of the letter from HMRC accepting the scheme's status as a QROPS.** I will let you know immediately if the scheme is excluded from being a QROPS at any time before the transfer takes place.
- This QROPS is able and willing to receive the transfer payment and we confirm that we will use the transfer payment in this QROPS to provide retirement benefits in this QROPS for the person named above.
- Except where the QROPS falls within regulation 3(1A) of The Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206], the benefits payable to the member under the scheme, to the extent that they consist of the member's relevant transfer fund or ring-fenced transfer funds, are payable no earlier than they would be if pension rule 1 in section 165 of the Finance Act 2004 applied (as modified by the Pensions Schemes (Application of UK Provisions to Relevant Non-UK Schemes) Regulations 2006 [SI 2006/207]), or if payable earlier, are only payable in circumstances in which they would be authorised member payments if they were made by a registered pension scheme . In addition, I confirm that I satisfy regulation 3(1)(b) of those regulations [SI 2006/206]
- Both the member and I understand that the transfer value represents the whole of the member's LGPS benefits in the **XXXX** Pension Fund in respect of the rights to which the transfer value relates, including any Guaranteed Minimum Pension (GMP) and post 1997 contracted out rights.
- I have given the member a statement showing the benefits they will be awarded in return for the transfer payment and the conditions (if any) on which those benefits could be forfeited or withheld. **I enclose a copy of that statement, signed by us and endorsed by the member.**
- The ~~Our~~ scheme is / is not\* a money purchase scheme, cash balance scheme, or a scheme, other than a money purchase scheme or cash balance scheme, whose benefits are calculated by reference to an amount available for the provision of benefits to or in respect of the member (whether the amount so available is calculated by reference to payments made by the member or any other person in respect of the member or any other factor).

\* delete as appropriate

Please select ONE of the following statements:

- This QROPS is an occupational pension scheme. The person named above is in an employment to which the QROPS applies and is a member of this QROPS.
- OR
- This QROPS is an overseas public service scheme falling within the definition of regulation 3(1B) of Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206]. The person named above is in an employment to which the QROPS applies and is a member of this QROPS.
- OR
- This QROPS is an international organisation falling within the definition of regulation 2(5) of Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206]. The person named above is a member of the QROPS and is employed by that international organisation.
- OR
- This QROPS is not an occupational scheme but the person named above is a member of this QROPS and is resident in the country where the receiving QROPS is based.
- OR
- This QROPS is not an occupational scheme but the person named above is a member of the QROPS and is resident in a country in the European Economic Area (EEA) and the QROPS is based in another EEA country.
- OR
- None of the above apply, please insert alternative description and providing scheme documentation:



Please also delete one of the following statements:

~~The member will be able to access benefits flexibly from this QROPS before age 55 —OR~~

- ~~• The member will be able to access benefits flexibly from this QROPS on and after age 55~~

OR

- ~~• The member will not be able to access benefits flexibly from this QROPS~~

~~"Flexible access" means taking a cash amount over the tax-free lump sum from a flexi-access drawdown fund; taking an uncrystallised funds pension lump sum (UFPLS); purchasing a flexible annuity; taking a scheme pension from a defined contribution scheme with fewer than 12 pensioner members or taking a stand-alone lump sum (being a lump sum relating to pre 6<sup>th</sup> April 2006 where the whole amount can be taken as a lump sum without a connected pension) from a money purchase arrangement if the member has primary but not enhanced protection. In addition, any person who had a valid notification for flexible drawdown before 6 April 2015 will be deemed to have flexibly accessed their pension rights at the start of 6 April 2015".~~

**Payment instructions:**

If the transfer value becomes payable the payment should be made to:

**[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]**

<b>Signed</b>		<b>QROPS Stamp</b>
<b>Full name and position</b>		
<b>Date</b>		

## Confirmation of Receipt of Transfer Value Payment by Scheme Manager of a Qualifying Recognised Overseas Pension Scheme (QROPS)

<b>DETAILS OF THE SCHEME MEMBER TRANSFERRING PENSION RIGHTS FROM THE LOCAL GOVERNMENT PENSION SCHEME (LGPS):</b>			
<b>Surname</b>		<b>Forename(s)</b>	
<b>Principal residential address</b>			
<b>National Insurance Number</b>		<b>Date of birth</b>	

<b>DETAILS OF THE QUALIFYING RECOGNISED OVERSEAS PENSION SCHEME (QROPS):</b>		
<b>Full name of the QROPS:</b>		
<b>QROPS reference number:</b>		
<b>Full name, official address, business telephone number and, where available, electronic mail address of the manager of the QROPS:</b>	<b>Name</b>	
	<b>Address</b>	
	<b>Tel</b>	
	<b>E-mail</b>	

<b>QROPS CONFIRMATION:</b>		
<p>In my capacity as scheme manager of the above named QROPS, I confirm that:</p> <ul style="list-style-type: none"> <li>• This scheme has <b>not</b> been excluded from being a QROPS by HM Revenue and Customs (HMRC) in the UK</li> <li>• I have received the full transfer value payment of £_____ from the <b>XXXX</b> Pension Fund</li> <li>• I have applied the payment to the provision of retirement benefits for the person named above in the QROPS named above.</li> </ul>		
<b>Signed</b>		<b>QROPS Stamp</b>
<b>Full name and position</b>		
<b>Date</b>		

## Annex 7

### Deferred Member's Transfer Request Form

#### Request for Payment of Cash Equivalent Transfer Value to an Occupational Pension Scheme that was contracted-in on 5 April 2016

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) rights held in the **XXXX** Pension Fund to be transferred to another scheme. Return the completed form to us at: **[Administering authority to enter relevant address]**

**You must return this form within three months after the calculation date shown on your transfer value statement or, if earlier, the date which falls 12 months before your Normal Pension Age under the LGPS, if you wish to proceed with the transfer.**

Please note that we cannot pay the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out]**

#### About you and the registered pension scheme to which you elect to transfer your LGPS benefits

1 Title									
2 Surname									
3 Forename(s)									
4 Date of birth									
5 National Insurance Number *									
6 Address									
	Postcode								
7 Name of former employer to which this transfer relates									
8 Date of leaving LGPS active membership to which this transfer relates									

<p><b>9 Present status</b></p>	<p>Please tick the appropriate box:</p> <p>I am currently married; <input type="checkbox"/></p> <p>I am currently in a civil partnership; <input type="checkbox"/></p> <p>I have a co-habiting partner; <input type="checkbox"/></p> <p>Or</p> <p>None of the above apply <input type="checkbox"/></p> <p>(for example, you are single, a widow or widower, divorced, etc)</p> <p>Notes:</p> <p>1. If you are married or in a civil partnership and have not previously sent the Marriage or Civil Partnership Certificate to us, please attach the Certificate to this form. The Certificate will be treated confidentially and returned promptly.</p> <p>2. If you are cohabiting with a partner please attach the following so we can verify that the cohabitation conditions for entitlement to a survivor's pension have been met <b>[Administering authority to enter information required by the administering authority to verify that the cohabitation conditions have been met for 2 years as at the relevant date]</b></p>
<p><b>10 Full name &amp; address of the registered pension scheme &amp; scheme administrator (if different) to which you want your LGPS rights in the XXXX Pension Fund to be transferred (if more than one scheme please give second scheme details on separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes)</b></p>	<p></p> <p></p> <p></p> <p></p> <p style="text-align: right;"><b>Post code</b></p>

## DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE

### I declare that:

- I have received details of the deferred benefits (if any) I hold under the Local Government Pension Scheme (LGPS) in the **XXXX** Pension Fund and details of the cash equivalent transfer value (CETV) of them.
- I have received a statement from the scheme(s) to which I wish the cash equivalent transfer value to be paid showing the benefits the transfer payment would buy for me in that scheme or schemes.
- \*If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a pension from the LGPS (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I am electing to transfer to the occupational pension scheme named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS pension rights that are not in payment (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- I am / am not [*please delete as appropriate*] still an active member of the LGPS (i.e. still paying pension contributions to the LGPS)
- If the scheme(s) to which I elect the cash equivalent transfer value to be paid offers flexible benefits<sup>6</sup>:
  - other than the pension rights to which this transfer relates, I do / do not [*please delete as appropriate*] have other rights (other than in respect of (i) money purchase Additional Voluntary Contribution benefits or (ii) a widow's, widower's, civil partner's or surviving cohabiting partner's pension (iii) pension credit benefits) in the LGPS and, if I do, I attach details of those benefits, and
  - if the transfer value of my total LGPS rights (other than in respect of (i) money purchase Additional Voluntary Contribution benefits or (ii) a widow's, widower's, civil partner's or surviving cohabiting partner's pension (iii) pension credit benefits) is more than £30,000, I have taken appropriate independent advice from an authorised independent adviser and attach a copy of the advice confirmation form signed by that adviser.

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<sup>6</sup> In this circumstance 'flexible benefit' means a transfer to any pension arrangement that offers a:

- money purchase benefit,
- cash balance benefit, or
- benefit, other than a money purchase benefit or cash balance benefit, calculated by reference to an amount available for the provision of benefits to or in respect of the member (whether the amount so available is calculated by reference to payments made by the member or any other person in respect of the member or any other factor).



**Formal election to transfer my pension rights under the LGPS to the registered pension scheme named on this form**

- Having considered the choices available to me I elect for **XXXX** Pension Fund to pay the cash equivalent transfer value to the scheme(s) I have named on this form (and in the proportions shown by me if I have indicated that I wish the transfer value to be split between more than one scheme, but I accept and acknowledge that if the transfer includes rights in respect of a Guaranteed Minimum Pension, the transfer payment in respect of the GMP cannot be split across more than one scheme).

**I confirm that, I understand and I accept that:**

- The benefits the transfer value buys in the new scheme(s) may be in a different form and of a different amount to those which would have been payable under the LGPS from the **XXXX** Pension Fund
- There is no statutory requirement on the receiving scheme(s) to provide for survivor's benefits out of the transfer payment
- It is my responsibility to ensure the benefits the transfer value buys in the new scheme(s) are suitable for me and my family and that no responsibility for this rests with the **XXXX** Pension Fund, the LGPS administering authority or my former employer
- On payment of the transfer value I will have no further benefits from the **XXXX** Pension Fund in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the **XXXX** Pension Fund, the LGPS administering authority or my former employer for or in relation to any rights to which the transfer value relates.

**To the best of my knowledge and belief, I declare the information given in this form is correct and complete.**

Signed

Date

## Request for Payment of a Transfer Value from Administrators / Trustees of an Occupational Pension Scheme that was contracted-in on 5 April 2016 and Receiving Scheme Discharge Form

### Instructions to administrators / trustees of the new scheme:

Please complete **Parts A** and **B** and the relevant section in **Part C**.

Then return the completed form to:

**[Administering authority to enter appropriate info]**

<b>PART A</b>	<b>PLEASE COMPLETE THIS PART IN ALL CASES:</b>
<b>Member's Full Name</b>	
<b>Member's date of birth</b>	
<b>Member's NI Number</b>	
<b>Name of New Pension Scheme ('the Scheme')</b>	
<b>Address of New Pension Scheme which is to receive the transfer value:</b>	
	Postcode

**PART B: PLEASE READ THIS CERTIFICATE CAREFULLY AND COMPLETE IT FULLY. THE ~~XXXX~~ PENSION FUND WILL NOT ACCEPT INCOMPLETE OR UNSATISFACTORY FORMS.**

I certify that:

- 'The Scheme' is a registered pension scheme with HM Revenue and Customs (HMRC), Pension Scheme Tax Reference (PSTR): \_\_\_\_\_.
- I enclose a copy of 'the Scheme's' registration certificate [not required if 'the Scheme' is a Statutory Scheme].
- I authorise HMRC to provide the ~~XXXX~~ Pension Fund with independent confirmation or otherwise that 'the Scheme' is registered with them.
- 'The Scheme' is an occupational pension scheme that is:
  - \* **a self-administered scheme**, or
  - \* **an insured scheme** i.e. a pension scheme where all of the income and other assets are invested in policies of insurance
- 'The Scheme' meets the requirements of regulation 12 of the Occupational Pension Schemes (Transfer Values) Regulations 1996 [SI 1996/1847]
- 'The Scheme' is both able and willing to accept the transfer value offered.
- The member has been given a statement showing details of the benefits the transfer value will buy in 'the Scheme'.
- ~~The member's transfer value accepted by 'the Scheme' will be used to provide transfer credits for the member. The member will / will not\* be able to access benefits flexibly from 'the Scheme'~~
- ~~Please also delete one of the following statements:~~
  - ~~The member will be able to access benefits from this scheme before age 55 (even if the scheme administrator not has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has not in fact ceased to carry on the member's occupation~~
  - OR**
  - ~~The member will only be able to access benefits from this QROPS on and after age 55 (or earlier if the scheme administrator has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has in fact ceased to carry on the member's occupation)~~
- ~~"Flexible access" means taking a cash amount over the tax-free lump sum from a flexi-access drawdown fund; taking an uncrystallised funds pension lump sum (UFPLS); purchasing a flexible annuity; taking a scheme pension from a defined contribution scheme with fewer than 12 pensioner members or taking a stand-alone lump sum (being a lump sum relating to pre 6<sup>th</sup> April 2006 where the whole amount can be taken as a lump sum without a connected pension) from a money purchase arrangement if the member has primary but not enhanced protection. In addition, any person who had a valid notification for flexible drawdown before 6 April 2015 will be deemed to have flexibly accessed their pension rights at the start of 6 April 2015.~~
- ~~The scheme is / is not\* a money purchase scheme, cash balance scheme, or a scheme, other than a money purchase scheme or cash balance scheme, whose benefits are calculated by reference to an amount available for the provision of benefits to or in respect of the member (whether the amount so available is calculated by reference to payments made by the member or any other person in respect of the member or any other factor).~~

\* Delete as appropriate.

<b>Signature of authorised person</b>		<b>Pension Scheme Stamp:</b>
<b>Full name and position</b>		
<b>Date</b>		

**PART C: Payment Details – please complete the section that applies to your scheme – you must complete one of the two sections.**

<b>SELF ADMINISTERED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme)</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable the payment should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

<b>INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme).</p>			
<p>If the transfer value becomes payable I understand that, in accordance with section 266 of the Finance Act 2004, the payment must be made to the Scheme Administrator (as defined in sections 270 to 274 of that Act) or to an Insurance Company that issued any of the policies insuring the benefits in 'the Scheme'</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable, the payment to the Scheme Administrator or Insurance Company should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

## Annex 8

### Deferred Member's Transfer Request Form

#### Request for Payment of Cash Equivalent Transfer Value to a Personal Pension Scheme

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) rights held in the **XXXX** Pension Fund to be transferred to another scheme. Return the completed form to us at:  
**[Administering authority to enter relevant address]**

**You must return this form within three months after the calculation date shown on your transfer value statement or, if earlier, the date which falls 12 months before your Normal Pension Age under the LGPS, if you wish to proceed with the transfer.**

Please note that we cannot pay the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out]**

#### About you and the registered pension scheme to which you elect to transfer your LGPS benefits

1 Title									
2 Surname									
3 Forename(s)									
4 Date of birth									
5 National Insurance Number *									
6 Address									
	Postcode								
7 Name of former employer to which this transfer relates:									
8 Date of leaving LGPS active membership to which this transfer relates:									

<p><b>9 Present status</b></p>	<p>Please tick the appropriate box:</p> <p>I am currently married; <input type="checkbox"/></p> <p>I am currently in a civil partnership; <input type="checkbox"/></p> <p>I have a co-habiting partner: <input type="checkbox"/></p> <p>Or</p> <p>None of the above apply <input type="checkbox"/></p> <p>(for example, you are single, a widow or widower, divorced, etc)</p> <p>Notes:</p> <p>1. If you are married or in a civil partnership and have not previously sent the Marriage or Civil Partnership Certificate to us, please attach the Certificate to this form. The Certificate will be treated confidentially and returned promptly.</p> <p>2. If you are cohabiting with a partner please attach the following so we can verify that the cohabitation conditions for entitlement to a survivor's pension have been met <b>[Administering authority to enter information required by the administering authority to verify that the cohabitation conditions have been met for 2 years as at the relevant date]</b></p>
<p><b>10 Full name &amp; address of the registered personal pension scheme &amp; scheme administrator (if different to which you want your LGPS rights in the XXXX Pension Fund to be transferred (if more than one scheme please give second scheme details on separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes)</b></p>	<p></p> <p></p> <p></p> <p></p> <p style="text-align: right;"><b>Post code</b></p>

## DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE

### I declare that:

- I have received details of the deferred benefits (if any) I hold under the Local Government Pension Scheme (LGPS) in the **XXXX** Pension Fund and details of the cash equivalent transfer value (CETV) of them.
- I have received a statement from the scheme(s) to which I wish the cash equivalent transfer value to be paid showing the benefits the transfer payment would buy for me in that scheme or schemes.
- \*If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a pension from the LGPS (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I am electing to transfer to the personal pension scheme named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS pension rights that are not in payment (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- I am / am not [*please delete as appropriate*] still an active member of the LGPS (i.e. still paying pension contributions to the LGPS)
- If the scheme(s) to which I elect the cash equivalent transfer value to be paid offers flexible benefits<sup>7</sup>:
  - other than the pension rights to which this transfer relates, I do / do not [*please delete as appropriate*] have other rights (other than in respect of (i) money purchase Additional Voluntary Contribution benefits or (ii) a widow's, widower's, civil partner's or surviving cohabiting partner's pension (iii) pension credit benefits) in the LGPS and, if I do, I attach details of those benefits, and
  - if the transfer value of my total LGPS rights (other than in respect of (i) money purchase Additional Voluntary Contribution benefits or (ii) a widow's, widower's, civil partner's or surviving cohabiting partner's pension (iii) pension credit benefits) is more than £30,000, I have taken appropriate independent advice from an authorised independent adviser and attach a copy of the advice confirmation form signed by that adviser.

<sup>7</sup> In this circumstance 'flexible benefit' means a transfer to any pension arrangement that offers a:

- money purchase benefit,
- cash balance benefit, or
- benefit, other than a money purchase benefit or cash balance benefit, calculated by reference to an amount available for the provision of benefits to or in respect of the member (whether the amount so available is calculated by reference to payments made by the member or any other person in respect of the member or any other factor).

**Formal election to transfer my pension rights under the LGPS to the registered pension scheme named on this form**

- Having considered the choices available to me I elect for **XXXX** Pension Fund to pay the cash equivalent transfer value to the scheme(s) I have named on this form (and in the proportions shown by me if I have indicated that I wish the transfer value to be split between more than one scheme, but I accept and acknowledge that if the transfer includes rights in respect of a Guaranteed Minimum Pension, the transfer payment in respect of the GMP cannot be split across more than one scheme).

**I confirm that, I understand and I accept that:**

- The benefits the transfer value buys in the new scheme(s) may be in a different form and of a different amount to those which would have been payable under the LGPS from the **XXXX** Pension Fund
- There is no statutory requirement on the receiving scheme(s) to provide for survivor's benefits out of the transfer payment
- It is my responsibility to ensure the benefits the transfer value buys in the new scheme(s) are suitable for me and my family and that no responsibility for this rests with the **XXXX** Pension Fund, the LGPS administering authority or my former employer
- On payment of the transfer value I will have no further benefits from the **XXXX** Pension Fund in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the **XXXX** Pension Fund, the LGPS administering authority or my former employer for or in relation to any rights to which the transfer value relates.

**To the best of my knowledge and belief, I declare the information given in this form is correct and complete.**

Signed

Date



## Request for Payment of a Transfer Value from Administrators of a Personal Pension Scheme and Receiving Scheme Discharge Form

### Instructions to administrators of the new scheme:

Please complete **Parts A, B** and the relevant section in **Part C**.

Then return the completed form to:

**[Administering authority to enter appropriate info]**

<b>PART A</b>	<b>PLEASE COMPLETE THIS PART IN ALL CASES:</b>
<b>Member's Full Name</b>	
<b>Member's date of birth</b>	
<b>Member's NI Number</b>	
<b>Name of Personal Pension Scheme ('the Scheme')</b>	
<b>Address of Personal Pension Scheme which is to receive the transfer value:</b>	
	Postcode

**PART B: PLEASE READ THIS CERTIFICATE CAREFULLY AND COMPLETE IT FULLY. THE **XXXX** PENSION FUND WILL NOT ACCEPT INCOMPLETE OR UNSATISFACTORY FORMS.**

I certify that:

- The person named in Part A is a member of 'the Scheme' and has agreed to be bound by its rules.
- The member has been given a statement showing details of the benefits the transfer value will buy in 'the Scheme' and has authorised 'the Scheme' to accept the transfer value from the **XXXX** Pension Fund
- 'The Scheme' is both able and willing to accept the transfer value offered
- The Scheme' meets the requirements of regulation 12 of the Occupational Pension Scheme (Transfer Values) Regulations 1996 (SI 1996/1847).
- The Scheme is not an occupational pension scheme and is established by a person within section 154(1) of the Finance Act 2004
- 'The Company' is a financial institution.
- 'The Scheme' is a registered pension scheme with HM Revenue and Customs (HMRC), Pension Scheme Tax Reference (PSTR): \_\_\_\_\_.
- I enclose a copy of 'the Scheme's' registration certificate.
- I authorise HMRC to provide the **XXXX** Pension Fund with independent confirmation or otherwise that 'the Scheme' is registered with them.
- 'The Scheme' will use the transfer value to provide rights for the member. I understand that the **XXXX** Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or the information provided above or if they do not receive evidence of 'the Scheme's' HMRC registered status
- Please also delete one of the following statements:
  - The member will be able to access benefits from this scheme before age 55 (even if the scheme administrator not has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has not in fact ceased to carry on the member's occupation
  - OR**
  - The member will only be able to access benefits from this QROPS on and after age 55 (or earlier if the scheme administrator has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has in fact ceased to carry on the member's occupation)
- ~~The member will / will not\* be able to access benefits flexibly from 'the Scheme'~~  
~~"Flexible access" means taking a cash amount over the tax-free lump sum from a flexi-access drawdown fund; taking an uncrystallised funds pension lump sum (UFPLS); purchasing a flexible annuity; taking a scheme pension from a defined contribution scheme with fewer than 12 pensioner members or taking a stand-alone lump sum (being a lump sum relating to pre 6th April 2006 where the whole amount can be taken as a lump sum without a connected pension) from a money purchase arrangement if the member has primary but not enhanced protection. In addition, any person who had a valid notification for flexible drawdown before 6 April 2015 will be deemed to have flexibly accessed their pension rights at the start of 6 April 2015.~~
- The scheme is / is not\* a money purchase scheme, cash balance scheme, or a scheme, other than a money purchase scheme or cash balance scheme, whose benefits are calculated by reference to an amount available for the provision of benefits to or in respect of the member (whether the amount so available is calculated by reference to payments made by the member or any other person in respect of the member or any other factor).

\* *Delete as appropriate*

<b>Signature of authorised person</b>		<b>Official Company Stamp:</b>
<b>Full name and position</b>		
<b>Date</b>		

**PART C: Payment Details – please complete the section that applies to your scheme – you must complete one of the two sections.**

<b>INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I certify that 'the Scheme' is an "insured scheme" i.e. a pension scheme where <b>all</b> the income and other assets of the scheme are invested in policies of insurance.</p> <p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered status.</p> <p>If the transfer value becomes payable I understand that, in accordance with section 266 of the Finance Act 2004, the payment must be made to the Scheme Administrator (as defined in sections 270 to 274 of that Act) or to an Insurance Company that issued any of the policies insuring the benefits in 'the Scheme'</p>			
<p><b>Payment instructions:</b> If the transfer value becomes payable, the payment to the Scheme Administrator or Insurance Company should be made to: <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

<b>SCHEME THAT IS NOT AN INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I certify that 'the Scheme' is <b>not</b> an "insured scheme" i.e. it is <b>not</b> a pension scheme where <b>all</b> the income and other assets of the scheme are invested in policies of insurance.</p> <p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of the HMRC registered status of 'the Scheme'.</p>			
<p><b>Payment instructions:</b> If the transfer value becomes payable the payment should be made to: <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

## Annex 9

### Deferred Member's Transfer Request Form

#### Request for Payment of Cash Equivalent Transfer Value to a salary-related Occupational Pension Scheme that was contracted-out on 5 April 2016

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) rights held in the **XXXX** Pension Fund to be transferred to another scheme. Return the completed form to us at:  
**[Administering authority to enter relevant address]**

**You must return this form within three months after the calculation date shown on your transfer value statement or, if earlier, the date which falls 12 months before your Normal Pension Age under the LGPS, if you wish to proceed with the transfer.**

Please note that we cannot pay the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out]**

#### About you and the registered pension scheme to which you elect to transfer your LGPS benefits

1 Title								
2 Surname								
3 Forename(s)								
4 Date of birth								
5 National Insurance Number *								
6 Address								
	Postcode							
7 Name of former employer to which this transfer relates								
8 date of leaving LGPS active membership to which this transfer relates								

<p><b>9 Present status</b></p>	<p>Please tick the appropriate box:</p> <p>I am currently married; <input type="checkbox"/></p> <p>I am currently in a civil partnership; <input type="checkbox"/></p> <p>I have a co-habiting partner; <input type="checkbox"/></p> <p>Or</p> <p>None of the above apply <input type="checkbox"/></p> <p>(for example, you are single, a widow or widower, divorced, etc)</p> <p>Notes:</p> <ul style="list-style-type: none"> <li>• If you are married or in a civil partnership and have not previously sent the Marriage or Civil Partnership Certificate to us, please attach the Certificate to this form. The Certificate will be treated confidentially and returned promptly.</li> <li>• If you are cohabiting with a partner please attach the following so we can verify that the cohabitation conditions for entitlement to a survivor's pension have been met <b>[Administering authority to enter information required by the administering authority to verify that the cohabitation conditions have been met for 2 years as at the relevant date]</b></li> </ul>
<p><b>10 Full name &amp; address of the registered pension scheme &amp; scheme administrator (if different) to which you want your LGPS rights in the XXXX Pension Fund to be transferred (if more than one scheme please give second scheme details on separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes)</b></p>	<p></p> <p></p> <p></p> <p></p> <p style="text-align: right;"><b>Post code</b></p>

## DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE

### I declare that:

- I have received details of the deferred benefits (if any) I hold under the Local Government Pension Scheme (LGPS) in the **XXXX** Pension Fund and details of the cash equivalent transfer value (CETV) of them.
- I have received a statement from the scheme(s) to which I wish the cash equivalent transfer value to be paid showing the benefits the transfer payment would buy for me in that scheme or schemes.
- \*If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a pension from the LGPS (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I am electing to transfer to the registered pension scheme named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS pension rights that are not in payment (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- I am / am not [*please delete as appropriate*] still an active member of the LGPS (i.e. still paying pension contributions to the LGPS)

### Formal election to transfer my pension rights under the LGPS to the registered pension scheme named on this form

- Having considered the choices available to me I elect for **XXXX** Pension Fund to pay the cash equivalent transfer value to the scheme(s) I have named on this form (and in the proportions shown by me if I have indicated that I wish the transfer value to be split between more than one scheme).

### I confirm that, I understand and I accept that:

- The benefits the transfer value buys in the new scheme(s) may be in a different form and of a different amount to those which would have been payable under the LGPS from the **XXXX** Pension Fund and where my LGPS benefits include a guaranteed minimum pension and/or section 9(2B) rights these will be treated in accordance with the receiving scheme's contracted-out rules.
- It is my responsibility to ensure the benefits the transfer value buys in the new scheme(s) are suitable for me and my family and that no responsibility for this rests with the **XXXX** Pension Fund, the LGPS administering authority or my former employer
- On payment of the transfer value I will have no further benefits from the **XXXX** Pension Fund in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the **XXXX** Pension Fund, the LGPS administering authority or my former employer for or in relation to any rights to which the transfer value relates.

**To the best of my knowledge and belief, I declare the information given on this form is correct and complete.**

Signed

Date

## Request for Payment of a Transfer Value from Administrators / Trustees of a Defined Benefit Occupational Pension Scheme that was contracted-out on 5 April 2016 and Receiving Scheme Discharge Form

### Instructions to administrators / trustees of the new scheme:

Please complete **Parts A** and **B** and the relevant section in **Part C**.

Then return the completed form to:

**[Administering authority to enter appropriate info]**

<b>PART A</b>	<b>PLEASE COMPLETE THIS PART IN ALL CASES:</b>
<b>Member's Full Name</b>	
<b>Member's date of birth</b>	
<b>Member's NI Number</b>	
<b>Name of New Pension Scheme ('the Scheme')</b>	
<b>Address of New Pension Scheme which is to receive the transfer value:</b>	
	Postcode

**PART B: PLEASE READ THIS CERTIFICATE CAREFULLY AND COMPLETE IT FULLY. THE XXXX PENSION FUND WILL NOT ACCEPT INCOMPLETE OR UNSATISFACTORY FORMS.**

I certify that:

- 'The Scheme' is a registered pension scheme with HM Revenue and Customs (HMRC), Pension Scheme Tax Reference (PSTR):\_\_\_\_\_.
- I enclose a copy of 'the Scheme's' registration certificate [not required if 'the Scheme' is a Statutory Scheme].
- I authorise HMRC to provide the XXXX Pension Fund with independent confirmation or otherwise that 'the Scheme' is registered with them.
- 'The Scheme' is a salary-related occupational pension scheme that was contracted-out on 5 April 2016 and is:
  - **\*a self-administered scheme, or**
  - **\*an insured scheme** i.e. a pension scheme where all of the income and other assets are invested in policies of insurance
- 'The Scheme' meets the requirements of Regulation 12 of the Occupational Pension Schemes (Transfer Values) Regulations 1996 [SI 1996/1847]
- \*\*The member named in Part A is an employee of an employer that contributes to 'the Scheme' and the employee became a member of 'the Scheme' on \_\_\_\_\_, or was previously a member of the receiving scheme and joined on \_\_\_\_\_ and left on \_\_\_\_\_
- 'The Scheme' is both able and willing to accept the transfer value offered.
- The member has been given a statement showing details of the salary-related benefits the transfer value will buy in 'the Scheme'.
- The ECON and SCON are E \_\_\_\_\_ and S \_\_\_\_\_.
- 'The Scheme' was a Contracted-Out Salary Related Scheme (or was the active COSR part of a formerly Contracted-Out Mixed Benefit Scheme)
- 'The Scheme' will accept any transferred EPB and/or GMP and/or section 9(2B) rights
- The rate of revaluation 'the Scheme' applies to transferred in GMPs is \*\*\*Limited Rate/Fixed Rate/Section 148 Orders

• Please also delete one of the following statements:  
 - The member will be able to access benefits from this scheme before age 55 (even if the scheme administrator not has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has not in fact ceased to carry on the member's occupation

OR

- The member will only be able to access benefits from this QROPS on and after age 55 (or earlier if the scheme administrator has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has in fact ceased to carry on the member's occupation)

\* Delete as appropriate.

\*\* Delete as appropriate. Note, however, that as the transfer includes a GMP and / or section 9(2B) rights, this cannot be deleted if the transfer is to a salary-related formerly contracted-out occupational pension scheme.

\*\*\* Delete as appropriate. Note that Limited Rate revaluation can only apply where the member left the LGPS before 6.4.97.

<b>Signature of authorised person</b>		<b>Pension Scheme Stamp:</b>
<b>Full name and position</b>		



Date	
------	--

**PART C: Payment Details – please complete the section that applies to your scheme – you must complete one of the two sections.**

<b>SELF ADMINISTERED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme)</p>			
<p><b>Payment instructions:</b>            If the transfer value becomes payable the payment should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

<b>INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme).</p>			
<p>If the transfer value becomes payable I understand that, in accordance with section 266 of the Finance Act 2004, the payment must be made to the Scheme Administrator (as defined in sections 270 to 274 of that Act) or to an Insurance Company that issued any of the policies insuring the benefits in 'the Scheme'</p>			
<p><b>Payment instructions:</b>            If the transfer value becomes payable, the payment to the Scheme Administrator or Insurance Company should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

## Annex 11

### AVC Transfer Request Form - members who have met the vesting period

#### Request for Payment of Cash Equivalent Transfer Value to a Qualifying Recognised Overseas Pension Scheme (QROPS)

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) AVC Fund to be transferred to a QROPS. Return the completed form to us at: **[Administering authority to enter relevant address]**

The Government has introduced an overseas transfer charge with effect from 9 March 2017. Where the charge applies it is equal to 25% of the actual value of the transfer payment. You will still be able to make a transfer to a QROPS free of UK tax up to the value of your lifetime allowance (i.e. the overseas transfer charge will not apply), where one of the following applies:

- you are resident in the country where the QROPS receiving your transfer is based
- you are resident in a country in the EEA and the QROPS you are transferring to is based in another EEA country
- the QROPS you are transferring to is an occupational pension scheme and you are an employee of a sponsoring employer under the scheme at that time
- the QROPS you are transferring to is an overseas public service scheme and you are employed by an employer that participates in that scheme at that time
- the QROPS you are transferring to is a pension scheme of an international organisation and you are employed by that international organisation at that time

You must provide **XXXX** Pension Fund with all the information requested within this documentation, before the transfer is made, otherwise your transfer will be subject to the overseas transfer charge.

Please note that we cannot pay, or instruct our AVC provider to pay, the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also:**

- a. enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out, and**
- b. amend this form to include a version of the administering authority's LTA declaration form / statement]**

<b>About you</b>										
<b>1 Title</b>										
<b>2 Surname</b>										
<b>3 Forename(s)</b>										
<b>4 Date of birth</b>	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>									
<b>5 National Insurance (NI) Number</b> <i>If you do not qualify for an NI number then you must complete question 6</i>	<table border="1"> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>									
<b>6 If you contacted Jobcentre plus and are not entitled to an NI number, please state the reasons why and provide any HMRC:</b>	<table border="1"> <tr> <td>HMRC reference number</td> <td></td> </tr> </table>	HMRC reference number								
	HMRC reference number									
Postcode										
<b>7 Principal residential address</b> <i>This must not be a PO Box number or c/o the pension scheme manager</i>										
	Postcode									
<b>8 If the address given above is not in the UK, please also provide your last principal residential address in UK</b>										
	Postcode									
<b>9 If your principal address is outside the UK, please give the date you left the UK:</b>	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>									
<b>10 Contact telephone number including international dialling code if number is outside the UK</b>	<table border="1"> <tr> <td></td> <td></td> </tr> </table>									
<b>11 Name of former employer to which this transfer relates</b>										
<b>12 Date of ceasing LGPS AVC contributions to which this transfer relates:</b>	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>									

<b>About the QROPS receiving the transfer</b>							
<b>13 HMRC reference number.</b> This is the QROPS reference number allocated to the scheme by HMRC:	<table border="1" style="width:100%; height:20px;"><tr><td style="width:16.6%;"></td><td style="width:16.6%;"></td><td style="width:16.6%;"></td><td style="width:16.6%;"></td><td style="width:16.6%;"></td><td style="width:16.6%;"></td></tr></table>						
<b>14 Full name and address of the QROPS to which you want your AVC Fund to be transferred (if more than one scheme please give second scheme details on separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes):</b>	<table border="1" style="width:100%; height:100px;"><tr><td style="height:20px;"></td></tr><tr><td style="height:20px;"></td></tr><tr><td style="height:20px;"></td></tr><tr><td style="height:20px;"></td></tr><tr><td style="height:20px;"></td></tr></table>						
<b>15 Name of the country or territory under whose law the QROPS is established and regulated :</b>	<table border="1" style="width:100%; height:60px;"><tr><td style="height:60px;"></td></tr></table>						
<b>16. Is the QROPS receiving the transfer?</b>  <i>The QROPS you are transferring to will know if they fall within the definition of an 'overseas public service scheme' under regulation 3(1B) or the definition of an 'international organisation' under regulation 2(5) of the Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206].</i>	Please tick the appropriate box:  a) An Occupational Pension Scheme? <input type="checkbox"/>  b) An Overseas Public Service Scheme? <input type="checkbox"/>  c) An International Organisation? <input type="checkbox"/>  d) None of the above? <input type="checkbox"/>  (if you tick box 16(d) please go to question 22)						
<b>17. Name of your current employer</b>	<table border="1" style="width:100%; height:20px;"><tr><td style="height:20px;"></td></tr></table>						
<b>18. Your current job title</b>	<table border="1" style="width:100%; height:20px;"><tr><td style="height:20px;"></td></tr></table>						
<b>29. Address of your current employer:</b>	<table border="1" style="width:100%; height:60px;"><tr><td style="height:20px;"></td></tr><tr><td style="height:20px;"></td></tr><tr><td style="height:20px;"></td></tr></table>						
<b>20. Date your current employment began:</b>	<table border="1" style="width:100%; height:20px;"><tr><td style="width:33%;"></td><td style="width:33%;"></td><td style="width:33%;"></td></tr></table>						
<b>21. Your current payroll tax reference number (if not known – state 'not known')</b>	<table border="1" style="width:100%; height:20px;"><tr><td style="height:20px;"></td></tr></table>						

<p><b>22. Have you been told that you can access some or all of the value of this transfer, either directly or indirectly before you reach the age of 55?</b></p>	<p>You must tick the appropriate box:</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>(if you tick 'yes' to the above then unless you are transferring to an overseas public service scheme (box 17(b) or an international organisation (box 17(c) you must provide the information requested in question 23)</p>
<p><b>23. Please provide written evidence from the QROPS to which you are transferring, documenting the circumstance(s) in which you are able to access your transferred benefits prior to age 55?</b> Please note, that it is unlikely that you will be able to proceed with this transfer unless the written evidence confirms that the only circumstance you are able to access your transferred benefits prior to age 55 is on health grounds.</p>	

## DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE

### I declare that:

- I have received details of the AVC Fund I hold under the Local Government Pension Scheme (LGPS) administered by **XXXX** and details of the cash equivalent transfer value (CETV) of the AVC Fund.
- I am a member of the QROPS named on this form.
- If the QROPS named on this form is an occupational pension scheme, an overseas public service scheme or an international organization, I am in employment to which the QROPS named above applies.
- I have received a statement from the QROPS named on this form showing the benefits the transfer payment would buy for me in that scheme and the conditions (if any) on which those benefits could be forfeited or withheld.
- If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a pension or annuity derived from AVCs I paid to the LGPS (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or annuity derived from AVCs or (ii) a pension or annuity derived from an AVC Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I am electing to transfer to the QROPS named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS AVC rights that are not in payment (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- I am / am not [*please delete as appropriate*] still paying AVCs as an active member of the LGPS (i.e. still paying pension contributions and AVCS to the LGPS)

### I confirm that, I understand and I accept that:

- I must have ceased paying AVCs under the Local Government Pension Scheme (LGPS) and, if still an active member of the LGPS, I cannot recommence payment of AVCs until after the Cash Equivalent Transfer Value (CETV) has been paid
- The CETV represents the whole of the realisable value of my AVC Fund and the amount payable will be determined on or about (or by reference to) the date of my transfer election.
- The QROPS named on this form may not be regulated in any way by the law of the United Kingdom and that as a consequence there may be no obligation under that law on the QROPS or its trustees or administrators to provide any particular value or benefit in return for the transfer payment.
- A CETV representing the realisable value of the accrued AVC Fund, if not a recognised transfer to a qualifying recognised overseas pension scheme, will give rise to a tax liability under section 208 of the Finance Act 2004 (unauthorised payments charge) and may give rise to a tax liability under section 209 of that Act (unauthorised payments surcharge).
- In some circumstances a future payment made or treated as made by a QROPS may be treated as an unauthorised payment giving rise to a liability to pay tax in the UK.
- In certain circumstances a transfer of funds to a QROPS and any onwards transfer of those ring fenced funds from the QROPS to another scheme, might give rise to a liability to pay tax in the UK. This could include, though not limited to, a lifetime allowance charge (section 215(2)(b) of the

Finance Act 2004) and/or an overseas transfer charge (section 244J and section 244K of the Finance Act 2004).

- If I become resident in a different country, within the five full tax years following payment of my transfer to the QROPS named in this document, I confirm that, within 60 days of the change of residence I will inform **XXXX** Pension Fund.
- Must pay any tax due to HMRC and provide information relating to taxable transfers.

### **Formal election to transfer my AVC rights under the LGPS to a QROPS**

I elect to have the cash equivalent value of my realisable AVC Fund transferred to the QROPS I have named on this form. I understand that:

- The benefits the transfer value buys in the QROPS may not be equal or equivalent to those I or my dependants may otherwise have become entitled to from the AVC Fund
- It is my responsibility to ensure that the benefits the transfer value buys in the QROPS are suitable for me and my family and that no responsibility for this rests with the AVC provider, **XXXX** Pension Fund, the LGPS administering authority or my former employer.
- On payment of the transfer value I will be entitled to no further benefits in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the AVC provider, **XXXX** Pension Fund, the LGPS administering authority or my former employer for or in relation to any rights to which the transfer value relates.

If I was aged 54 and 8 months or older when I requested details of the Cash Equivalent Transfer Value (CETV) which I now elect to be transferred to the QROPS I have named on this form I confirm that , I acknowledge that:

- I have been provided with a statement of the alternative options available to me under the Local Government Pension Scheme
- The scheme to which I wish the CETV to be paid may offer different options, including the option to select an annuity
- Different options have different features, different rates of payment, different charges and different tax implications and I have been made aware of the guidance at [www.moneyadvice.service.gov.uk/en/articles/free-printed-guides#pensions-and-retirement](http://www.moneyadvice.service.gov.uk/en/articles/free-printed-guides#pensions-and-retirement) called "Your pension: it's time to choose" that explains the characteristic features of the options
- I am aware that, by visiting [www.pensionwise.gov.uk](http://www.pensionwise.gov.uk), free, impartial, advice and guidance was available to help me understand my options before deciding to proceed with the transfer of my AVC Fund and that I should also have considered taking independent financial advice
- There may be tax implications associated with **flexibly** accessing ~~flexible~~ benefits from the scheme to which I wish the CETV to be paid, that income from a pension is taxable, and that the rate at which income from a pension is taxable depends on the amount of income I receive from a pension and from other sources.

**To best of my knowledge and belief, I declare the information given in this form is correct and complete.**

<b>Signed</b>		<b>Date</b>	
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## Certification by Receiving Scheme Manager in Respect of an AVC Transfer to a Qualifying Recognised Overseas Pension Scheme (QROPS)

<b>DETAILS OF THE SCHEME MEMBER TRANSFERRING PENSION RIGHTS FROM THE AVC ARRANGEMENT UNDER THE LOCAL GOVERNMENT PENSION SCHEME (LGPS):</b>			
<b>Surname</b>		<b>Forename(s)</b>	
<b>Principal residential address</b>			
<b>National Insurance Number</b>		<b>Date of birth</b>	
<b>DETAILS OF THE QROPS TO WHICH THE TRANSFER PAYMENT IS TO BE MADE :</b>			
<b>Full name of the QROPS:</b>			
<b>Name of country or territory under whose law the QROPS is established and regulated:</b>			
<b>QROPS reference number</b> <i>(this is the QROPS reference number, allocated to the scheme by HMRC, when the notification that it met the requirements to be a recognised overseas pension scheme was acknowledged):</i>			
<b>Full name, official address, business telephone number and, where available, electronic mail address of the manager of the QROPS:</b>	<b>Name</b>		
	<b>Address</b>		
	<b>Tel</b>		
	<b>E-mail</b>		
<b>Reference (if any):</b>			



**QROPS CERTIFICATE:**

In my capacity as scheme manager of the above named QROPS, I certify that:

- This scheme is a qualifying recognised overseas pension scheme (QROPS) under UK tax law and has **not** been excluded from being a QROPS by HM Revenue and Customs (HMRC) in the UK. **I enclose a copy of the letter from HMRC accepting the scheme's status as a QROPS.** I will let you know immediately if the scheme is excluded from being a QROPS at any time before the transfer takes place.
- This QROPS is able and willing to receive the transfer payment and we will use the transfer payment to provide retirement benefits in this QROPS for the person named above.
- Except where the QROPS falls within regulation 3(1A) of The Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206], the benefits payable to the member under the scheme, to the extent that they consist of the member's relevant transfer fund, or ring-fenced transferred funds, are payable no earlier than they would be if pension rule 1 in section 165 of the Finance Act 2004 applied ([as modified by the Pensions Schemes \(Application of UK Provisions to Relevant Non-UK Schemes\) Regulations 2006 \[SI 2006/207\]](#)), or if payable earlier, are only payable in circumstances in which they would be authorised member payments if they were made by a registered pension scheme. In addition, I confirm that I satisfy regulation 3(1)(b) of those regulations [SI 2006/206]
- Both the member and we understand that the transfer value represents the whole of the member's AVC Fund to which the transfer value relates.
- We have given the member a statement showing the benefits we will award for the transfer payment and the conditions (if any) on which those benefits could be forfeited or withheld. **We enclose a copy of that statement, signed by us and endorsed by the member.**

Please select ONE of the following statements:

- This QROPS is an occupational pension scheme. The person named above is in an employment to which the QROPS applies and is a member of this QROPS.

OR

- This QROPS is an overseas public service scheme falling within the definition of regulation 3(1B) of Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206]. The person named above is in an employment to which the QROPS applies and is a member of this QROPS.

OR

- This QROPS is an international organisation falling within the definition of regulation 2(5) of Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206]. The person named above is a member of the QROPS and is employed by that international organisation.

OR

- This QROPS is not an occupational scheme but the person named above is a member of this QROPS and is resident in the country where the receiving QROPS is based.

OR

- This QROPS is not an occupational scheme but the person named above is a member of the QROPS and is resident in a country in the European Economic Area (EEA) and the QROPS is based in another EEA country.

OR

None of the above apply, please insert alternative description and providing scheme documentation:


**Payment instructions:**

If the transfer value becomes payable the payment should be made to:

**[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]**

<b>Signed</b>		<b>QROPS Stamp</b>
<b>Full name and position</b>		
<b>Date</b>		

## Confirmation of Receipt of Transfer Value Payment by Scheme Manager of a Qualifying Recognised Overseas Pension Scheme (QROPS)

<b>DETAILS OF THE SCHEME MEMBER TRANSFERRING PENSION RIGHTS FROM THE AVC ARRANGEMENT UNDER THE LOCAL GOVERNMENT PENSION SCHEME (LGPS):</b>			
<b>Surname</b>		<b>Forename(s)</b>	
<b>Principal residential address</b>			
<b>National Insurance Number</b>		<b>Date of birth</b>	

<b>DETAILS OF THE QUALIFYING RECOGNISED OVERSEAS PENSION SCHEME (QROPS):</b>		
<b>Full name of the QROPS:</b>		
<b>QROPS reference number:</b>		
<b>Full name, official address, business telephone number and, where available, electronic mail address of the manager of the QROPS:</b>	<b>Name</b>	
	<b>Address</b>	
	<b>Tel</b>	
	<b>E-mail</b>	

<b>QROPS CONFIRMATION:</b>		
<p>In my capacity as scheme manager of the above named QROPS, I confirm that:</p> <ul style="list-style-type: none"> <li>• This scheme has <b>not</b> been excluded from being a QROPS by HM Revenue and Customs (HMRC) in the UK</li> <li>• I have received the full transfer value payment of £_____</li> <li>• I have applied the payment to the provision of retirement benefits for the person named above in the QROPS named above.</li> </ul>		
<b>Signed</b>		<b>QROPS Stamp</b>
<b>Full name and position</b>		
<b>Date</b>		

## Annex 12

### AVC Transfer Request Form - members who have met the vesting period

#### Request for Payment of Cash Equivalent Transfer Value to an Occupational Pension Scheme that was contracted-in on 5 April 2016

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) AVC Fund to be transferred to another scheme. Return the completed form to us at: **[Administering authority to enter relevant address]**

Please note that we cannot pay, or instruct our AVC provider to pay, the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out]**

#### About you and the registered pension scheme to which you elect to transfer your LGPS AVC Fund

1 Title									
2 Surname									
3 Forename(s)									
4 Date of birth									
5 National Insurance Number *									
6 Address									
	Postcode								
7 Name of former employer to which this transfer relates:									
8 Date of ceasing LGPS AVC contributions to which this transfer relates:									
9 Full name & address of the registered pension scheme & scheme administrator (if different) to which you want your AVC Fund to be									

transferred (if more than one scheme please give second scheme details on separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes)	
	Post code

**DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE**

**I declare that:**

- I have received details of the AVC Fund I hold under the Local Government Pension Scheme (LGPS) administered by **XXXX** and details of the cash equivalent transfer value (CETV) of the AVC Fund.
- I have received a statement from the scheme(s) to which I wish the cash equivalent transfer value to be paid showing the benefits the transfer payment would buy for me in that scheme or schemes.
- \*If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a pension or annuity derived from AVCs I paid to the LGPS (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or annuity derived from AVCs or (ii) a pension or annuity derived from an AVC Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I am electing to transfer to the scheme named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS AVC rights that are not in payment (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- I am / am not [*please delete as appropriate*] still paying AVCs as an active member of the LGPS (i.e. still paying pension contributions and AVCs to the LGPS)

**Formal election to transfer my LGPS AVC Fund to the registered pension scheme named on this form**

- Having considered the choices available to me I elect for the realisable value of my AVC Fund be transferred to the scheme(s) I have named on this form (and in the proportions shown by me if I have indicated that I wish the transfer value to be split between more than one scheme).

**I confirm that, I understand and I accept that:**

- I must have ceased paying AVCs under the Local Government Pension Scheme (LGPS) and, if still an active member of the LGPS, I cannot recommence payment of AVCs until after the Cash Equivalent Transfer Value (CETV) has been paid
- The CETV payable to the new scheme(s) represents the whole of the realisable value of my AVC Fund and the amount payable will be determined on or about (or by reference to) the date of my transfer election.
- The benefits the transfer value buys in the new scheme(s) may be in a different form and of a different amount to those which I or my dependants may otherwise have become entitled to from the AVC Fund
- There is no statutory requirement on the receiving scheme(s) to provide for survivor's benefits out of the transfer payment
- It is my responsibility to ensure the benefits the transfer value buys in the new scheme(s) are suitable for me and my family and that no responsibility for this rests with the AVC provider, **XXXX** Pension Fund, the LGPS administering authority or my former employer
- On payment of the transfer value I will have no further benefits in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the AVC provider, **XXXX** Pension Fund, the LGPS administering authority or my former employer for or in relation to any rights to which the transfer value relates.

If I was aged 54 and 8 months or older when I requested details of the Cash Equivalent Transfer Value (CETV) which I now elect to be transferred to the scheme(s) I have named on this form I confirm that I acknowledge that:

- I have been provided with a statement of the alternative options available to me under the Local Government Pension Scheme
- The scheme to which I am electing the CETV be paid to may offer different options, including the option to select an annuity
- Different options have different features, different rates of payment, different charges and different tax implications and I have been made aware of the guidance at [www.moneyadvice.service.org.uk/en/articles/free-printed-guides#pensions-and-retirement](http://www.moneyadvice.service.org.uk/en/articles/free-printed-guides#pensions-and-retirement) called "Your pension: it's time to choose" that explains the characteristic features of the options
- I am aware that, by visiting [www.pensionwise.gov.uk](http://www.pensionwise.gov.uk), free, impartial, advice and guidance was available to help me understand my options before deciding to proceed with the transfer of my AVC Fund and that I should also have considered taking independent financial advice
- There may be tax implications associated with flexibly accessing ~~flexible~~ benefits from the scheme to which I wish the CETV to be paid, that income from a pension is taxable, and that the rate at which income from a pension is taxable depends on the amount of income I receive from a pension and from other sources.

**To the best of my knowledge and belief, I declare the information given on this form is correct and complete.**

Signed

Date

## Request for Payment of a Transfer Value from Administrators / Trustees of an Occupational Pension Scheme that was contracted-in on 5 April 2016 and Receiving Scheme Discharge Form

### Instructions to administrators / trustees of the new scheme:

Please complete **Parts A** and **B** and the relevant section in **Part C**.

Then return the completed form to:

**[Administering authority to enter appropriate info]**

<b>PART A</b>	<b>PLEASE COMPLETE THIS PART IN ALL CASES:</b>
<b>Member's Full Name</b>	
<b>Member's date of birth</b>	
<b>Member's NI Number</b>	
<b>Name of New Pension Scheme ('the Scheme')</b>	
<b>Address of New Pension Scheme which is to receive the transfer value:</b>	
	Postcode

**PART B: PLEASE READ THIS CERTIFICATE CAREFULLY AND COMPLETE IT FULLY. THE **XXXX** PENSION FUND WILL NOT ACCEPT INCOMPLETE OR UNSATISFACTORY FORMS.**

I certify that:

- 'The Scheme' is a registered pension scheme with HM Revenue and Customs (HMRC), Pension Scheme Tax Reference (PSTR):\_\_\_\_\_.
- I enclose a copy of 'the Scheme's' registration certificate [not required if 'the Scheme' is a Statutory Scheme].
- I authorise HMRC to provide the **XXXX** Pension Fund with independent confirmation or otherwise that 'the Scheme' is registered with them.
- 'The Scheme' is an occupational pension scheme that is:
  - **\*a self-administered scheme**, or
  - **\*an insured scheme** i.e. a pension scheme where all of the income and other assets are invested in policies of insurance
- 'The Scheme' meets the requirements of regulation 12 of the Occupational Pension Schemes (Transfer Values) Regulations 1996 [SI 1996/1847]
- 'The Scheme' is both able and willing to accept the transfer value offered.
- The member has been given a statement showing details of the benefits the transfer value will buy in 'the Scheme'.
- The member's transfer value accepted by 'the Scheme' will be used to provide transfer credits for the member.
- Please also delete one of the following statements:
  - The member will be able to access benefits from this scheme before age 55 (even if the scheme administrator not has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has not in fact ceased to carry on the member's occupation
  - OR**
  - The member will only be able to access benefits from this QROPS on and after age 55 (or earlier if the scheme administrator has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has in fact ceased to carry on the member's occupation)

\* Delete as appropriate.

<b>Signature of authorised person</b>		<b>Pension Scheme Stamp:</b>
<b>Full name and position</b>		
<b>Date</b>		



**PART C: Payment Details – please complete the section that applies to your scheme – you must complete one of the two sections.**

<b>SELF ADMINISTERED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay, or instruct its AVC provider to pay, the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme)</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable the payment should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

<b>INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay, or instruct its AVC provider to pay, the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme).</p> <p>If the transfer value becomes payable I understand that, in accordance with section 266 of the Finance Act 2004, the payment must be made to the Scheme Administrator (as defined in sections 270 to 274 of that Act) or to an Insurance Company that issued any of the policies insuring the benefits in 'the Scheme'</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable, the payment to the Scheme Administrator or Insurance Company should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

**Annex 13**

**AVC Transfer Request Form - members who have met the vesting period**

**Request for Payment of Cash Equivalent Transfer Value to a Personal Pension Scheme**

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) AVC Fund to be transferred to another scheme. Return the completed form to us at: **[Administering authority to enter relevant address]**

Please note that we cannot pay, or instruct our AVC provider to pay, the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out]**

**About you and the registered pension scheme to which you elect to transfer your LGPS AVC Fund**

<b>1 Title</b>			
<b>2 Surname</b>			
<b>3 Forename(s)</b>			
<b>4 Date of birth</b>			
<b>5 National Insurance Number *</b>			
<b>6 Address</b>			
	<b>Postcode</b>		
<b>7 Name of former employer to which this transfer relates</b>			
<b>8 Date of ceasing LGPS AVC contributions to which this transfer relates:</b>			
<b>9 Full name registered pension scheme &amp; scheme administrator address of the Personal Pension Scheme to which you want your AVC Fund to be</b>			

transferred (if more than one scheme please give second scheme details on separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes)	
	Post code

**DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE**

**I declare that:**

- I have received details of the AVC Fund I hold under the Local Government Pension Scheme (LGPS) administered by **XXXX** and details of the cash equivalent transfer value (CETV) of the AVC Fund.
- I have received a statement from the scheme(s) to which I wish the cash equivalent transfer value to be paid showing the benefits the transfer payment would buy for me in that scheme or schemes.
- \*If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a pension or annuity derived from AVCs I paid to the LGPS (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or annuity derived from AVCs or (ii) a pension or annuity derived from an AVC Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I elect to transfer to the scheme named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS AVC rights that are not in payment (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- I am / am not [*please delete as appropriate*] still paying AVCs as an active member of the LGPS (i.e. still paying pension contributions and AVCs to the LGPS)

**Formal election to transfer my LGPS AVC Fund to the registered pension scheme named on this form.**

- Having considered the choices available to me I elect for the realisable value of my AVC Fund to be transferred to the scheme(s) I have named on this form (and in the proportions shown by me if I have indicated that I wish the transfer value to be split between more than one scheme).

**I confirm that, I understand and I accept that:**

- I must have ceased paying AVCs under the Local Government Pension Scheme (LGPS) and, if still an active member of the LGPS, I cannot recommence payment of AVCs until after the Cash Equivalent Transfer Value (CETV) has been paid
- The CETV payable to the new scheme(s) represents the whole of the realisable value of my AVC Fund and the amount payable will be determined on or about (or by reference to) the date of my transfer election.
- The benefits the transfer value buys in the new scheme(s) may be in a different form and of a different amount to those which I or my dependants may otherwise have become entitled to from the AVC Fund
- There is no statutory requirement on the receiving scheme(s) to provide for survivor's benefits out of the transfer payment
- It is my responsibility to ensure the benefits the transfer value buys in the new scheme(s) are suitable for me and my family and that no responsibility for this rests with the AVC provider, **XXXX** Pension Fund, the LGPS administering authority or my former employer
- On payment of the transfer value I will have no further benefits in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the AVC provider, **XXXX** Pension Fund, the LGPS administering authority or my former employer for or in relation to any rights to which the transfer value relates.

If I was aged 54 and 8 months or older when I requested details of the Cash Equivalent Transfer Value (CETV) which I now elect to be transferred to the scheme(s) I have named on this form I confirm that I acknowledge that:

- I have been provided with a statement of the alternative options available to me under the Local Government Pension Scheme
- The scheme to which I wish the CETV to be paid may offer different options, including the option to select an annuity
- Different options have different features, different rates of payment, different charges and different tax implications and I have been made aware of the guidance at [www.moneyadvice.service.gov.uk/en/articles/free-printed-guides#pensions-and-retirement](http://www.moneyadvice.service.gov.uk/en/articles/free-printed-guides#pensions-and-retirement) called "Your pension: it's time to choose" that explains the characteristic features of the options
- I am aware that, by visiting [www.pensionwise.gov.uk](http://www.pensionwise.gov.uk), free, impartial, advice and guidance was available to help me understand my options before deciding to proceed with the transfer of my AVC Fund and that I should also have considered taking independent financial advice
- There may be tax implications associated with flexibly accessing ~~flexible~~ benefits from the scheme to which I wish the CETV to be paid, that income from a pension is taxable, and that the rate at which income from a pension is taxable depends on the amount of income I receive from a pension and from other sources.

**To the best of my knowledge and belief, I declare the information given on this form is correct and complete.**

Signed

Date

## Request for Payment of a Transfer Value from Administrators of a Personal Pension Scheme and Receiving Scheme Discharge Form

### Instructions to administrators of the new scheme:

Please complete **Parts A, B** and the relevant section in **Part C**.

Then return the completed form to:

**[Administering authority to enter appropriate info]**

<b>PART A</b>	<b>PLEASE COMPLETE THIS PART IN ALL CASES:</b>
<b>Member's Full Name</b>	
<b>Member's date of birth</b>	
<b>Member's NI Number</b>	
<b>Name of Personal Pension Scheme ('the Scheme')</b>	
<b>Address of Personal Pension Scheme which is to receive the transfer value:</b>	
	Postcode

**PART B: PLEASE READ THIS CERTIFICATE CAREFULLY AND COMPLETE IT FULLY. THE **XXXX** PENSION FUND WILL NOT ACCEPT INCOMPLETE OR UNSATISFACTORY FORMS.**

I certify that:

- The person named in Part A is a member of 'the Scheme' and has agreed to be bound by its rules.
- The member has been given a statement showing details of the benefits the transfer value will buy in 'the Scheme' and has authorised 'the Scheme' to accept the transfer value
- 'The Scheme' is both able and willing to accept the transfer value offered
- The Scheme' meets the requirements of regulation 12 of the Occupational Pension Scheme (Transfer Values) Regulations 1996 (SI 1996/1847).
- The Scheme is not an occupational pension scheme and is established by a person within section 154(1) of the Finance Act 2004
- 'The Company' is a financial institution.
- 'The Scheme' is a registered pension scheme with HM Revenue and Customs (HMRC), Pension Scheme Tax Reference (PSTR):\_\_\_\_\_.
- I enclose a copy of 'the Scheme's' registration certificate.
- I authorise HMRC to provide the **XXXX** Pension Fund with independent confirmation or otherwise that 'the Scheme' is registered with them.
- 'The Scheme' will use the transfer value to provide rights for the member.
- I understand that the **XXXX** Pension Fund will not pay, or instruct its AVC provider to pay, the transfer value if they are dissatisfied with the completion of this form or the information provided above or if they do not receive evidence of 'the Scheme's' HMRC registered status
- Please also delete one of the following statements:
  - The member will be able to access benefits from this scheme before age 55 (even if the scheme administrator not has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has not in fact ceased to carry on the member's occupation
  - OR
  - The member will only be able to access benefits from this QROPS on and after age 55 (or earlier if the scheme administrator has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has in fact ceased to carry on the member's occupation)

<b>Signature of authorised person</b>		<b>Official Company Stamp:</b>
<b>Full name and position</b>		
<b>Date</b>		

**PART C: Payment Details – please complete the section that applies to your scheme – you must complete one of the two sections.**

<b>INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I certify that 'the Scheme' is an "insured scheme" i.e. a pension scheme where <b>all</b> the income and other assets of the scheme are invested in policies of insurance.</p> <p>I understand the <b>XXXX</b> Pension Fund will not pay, or instruct its AVC provider to pay, the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered status.</p> <p>If the transfer value becomes payable I understand that, in accordance with section 266 of the Finance Act 2004, the payment must be made to the Scheme Administrator (as defined in sections 270 to 274 of that Act) or to an Insurance Company that issued any of the policies insuring the benefits in 'the Scheme'</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable, the payment to the Scheme Administrator or Insurance Company should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

<b>SCHEME THAT IS NOT AN INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I certify that 'the Scheme' is <b>not</b> an "insured scheme" i.e. it is <b>not</b> a pension scheme where <b>all</b> the income and other assets of the scheme are invested in policies of insurance.</p> <p>I understand the <b>XXXX</b> Pension Fund will not pay, or instruct its AVC provider to pay, the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of the HMRC registered status of 'the Scheme'.</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable the payment should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

**Annex 14**

**AVC Transfer Request Form - members who have met the vesting period**

**Request for Payment of Cash Equivalent Transfer Value to a salary-related Occupational Pension Scheme that was contracted-out on 5 April 2016**

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) AVC Fund to be transferred to another scheme. Return the completed form to us at: **[Administering authority to enter relevant address]**

Please note that we cannot pay, or instruct our AVC provider to pay, the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which

**[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out]**

**About you and the registered pension scheme to which you elect to transfer your LGPS AVC Fund**

<b>1 Title</b>									
<b>2 Surname</b>									
<b>3 Forename(s)</b>									
<b>4 Date of birth</b>									
<b>5 National Insurance Number *</b>									
<b>6 Address</b>									
	<b>Postcode</b>								
<b>7 Name of former employer to which this transfer relates:</b>									
<b>8 Date of ceasing LGPS AVC contributions to which this transfer relates:</b>									
<b>9 Full name &amp; address of the registered pension scheme &amp; scheme administrator (if diferent)</b>									



<b>to which you want your AVC Fund to be transferred (if more than one scheme please give second scheme details on separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes)</b>	
	<b>Post code</b>

**DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE**

**I declare that:**

- I have received details of the AVC Fund I hold under the Local Government Pension Scheme (LGPS) administered by **XXXX** and details of the cash equivalent transfer value (CETV) of the AVC Fund.
- I have received a statement from the scheme(s) to which I wish the cash equivalent transfer value to be paid showing the benefits the transfer payment would buy for me in that scheme or schemes.
- \*If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a pension or annuity derived from AVCs I paid to the LGPS (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or annuity derived from AVCs or (ii) a pension or annuity derived from an AVC Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I elect to transfer to the scheme named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS AVC rights that are not in payment (other than (i) a widow's, widower's, civil partner's or surviving cohabiting partner's pension or (ii) a pension derived from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- I am / am not [*please delete as appropriate*] still paying AVCs as an active member of the LGPS (i.e. still paying pension contributions and AVCs to the LGPS)

**Formal election to transfer my LGPS AVC Fund to the registered pension scheme named on this form**

- Having considered the choices available to me I elect for the realisable value of my AVC Fund to be transferred to the scheme(s) I have named on this form (and in the proportions shown by me if I have indicated that I wish the transfer value to be split between more than one scheme).

**I confirm that, I understand and I accept that:**

- I must have ceased paying AVCs under the Local Government Pension Scheme (LGPS) and, if still an active member of the LGPS, I cannot recommence payment of AVCs until after the Cash Equivalent Transfer Value (CETV) has been paid
- The CETV payable to the new scheme(s) represents the whole of the realisable value of my AVC Fund and the amount payable will be determined on or about (or by reference to) the date of my transfer election.
- The benefits the transfer value buys in the new scheme(s) may be in a different form and of a different amount to those which I or my dependants may otherwise have become entitled to from the AVC Fund
- It is my responsibility to ensure the benefits the transfer value buys in the new scheme(s) are suitable for me and my family and that no responsibility for this rests with the AVC provider, **XXXX** Pension Fund, the LGPS administering authority or my former employer
- On payment of the transfer value I will have no further benefits in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the AVC provider, **XXXX** Pension Fund, the LGPS administering authority or my former employer for or in relation to any rights to which the transfer value relates.

If I was aged 54 and 8 months or older when I requested details of the Cash Equivalent Transfer Value (CETV) which I now elect to be transferred to the scheme(s) I have named on this form I confirm that I acknowledge that:

- I have been provided with a statement of the alternative options available to me under the Local Government Pension Scheme
- The scheme to which I wish the CETV to be paid may offer different options, including the option to select an annuity
- Different options have different features, different rates of payment, different charges and different tax implications and I have been made aware of the guidance at [www.moneyadvice.service.org.uk/en/articles/free-printed-guides#pensions-and-retirement](http://www.moneyadvice.service.org.uk/en/articles/free-printed-guides#pensions-and-retirement) called "Your pension: it's time to choose" that explains the characteristic features of the options
- I am aware that, by visiting [www.pensionwise.gov.uk](http://www.pensionwise.gov.uk), free, impartial, advice and guidance was available to help me understand my options before deciding to proceed with the transfer of my AVC Fund and that I should also have considered taking independent financial advice
- There may be tax implications associated with flexibly accessing ~~flexible~~ benefits from the scheme to which I wish the CETV to be paid, that income from a pension is taxable, and that the rate at which income from a pension is taxable depends on the amount of income I receive from a pension and from other sources.

**To the best of my knowledge and belief, I declare the information given on this form is correct and complete.**

Signed

Date

## Request for Payment of a Transfer Value from Administrators / Trustees of a Defined Benefit Occupational Pension Scheme that was contracted-out on 5 April 2016 and Receiving Scheme Discharge Form

### Instructions to administrators / trustees of the new scheme:

Please complete **Parts A** and **B** and the relevant section in **Part C**.

Then return the completed form to:

**[Administering authority to enter appropriate info]**

<b>PART A</b>	<b>PLEASE COMPLETE THIS PART IN ALL CASES:</b>
<b>Member's Full Name</b>	
<b>Member's date of birth</b>	
<b>Member's NI Number</b>	
<b>Name of New Pension Scheme ('the Scheme')</b>	
<b>Address of New Pension Scheme which is to receive the transfer value:</b>	
	Postcode

**PART B: PLEASE READ THIS CERTIFICATE CAREFULLY AND COMPLETE IT FULLY. THE **XXXX** PENSION FUND WILL NOT ACCEPT INCOMPLETE OR UNSATISFACTORY FORMS.**

I certify that:

- 'The Scheme' is a registered pension scheme with HM Revenue and Customs (HMRC), Pension Scheme Tax Reference (PSTR):\_\_\_\_\_.
- I enclose a copy of 'the Scheme's' registration certificate [not required if 'the Scheme' is a Statutory Scheme].
- I authorise HMRC to provide the **XXXX** Pension Fund with independent confirmation or otherwise that 'the Scheme' is registered with them.
- 'The Scheme' is a salary-related occupational pension scheme that was contracted out on 5 April 2016 and is:
  - **\*a self-administered scheme, or**
  - **\*an insured scheme** i.e. a pension scheme where all of the income and other assets are invested in policies of insurance
- 'The Scheme' meets the requirements of Regulation 12 of the Occupational Pension Schemes (Transfer Values) Regulations 1996 [SI 1996/1847]
- **\*\*The member named in Part A is an employee of an employer that contributes to 'the Scheme' and the employee became a member of 'the Scheme' on \_\_\_\_\_**
- 'The Scheme' is both able and willing to accept the transfer value offered.
- The member has been given a statement showing details of the salary-related benefits the transfer value will buy in 'the Scheme'.
- The ECON and SCON are E \_\_\_\_\_ and S \_\_\_\_\_.
- 'The Scheme' was a Contracted-Out Salary Related Scheme (or was the active COSR part of a formerly Contracted-Out Mixed Benefit Scheme)
- **Please also delete one of the following statements:**
  - The member will be able to access benefits from this scheme before age 55 (even if the scheme administrator not has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has not in fact ceased to carry on the member's occupation
  - OR**
  - The member will only be able to access benefits from this QROPS on and after age 55 (or earlier if the scheme administrator has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has in fact ceased to carry on the member's occupation)

*\* Delete as appropriate.*

*\*\* Delete as appropriate.*

<b>Signature of authorised person</b>		<b>Pension Scheme Stamp:</b>
<b>Full name and position</b>		
<b>Date</b>		

**PART C: Payment Details – please complete the section that applies to your scheme – you must complete one of the two sections.**

<b>SELF ADMINISTERED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay, or instruct its AVC provider to pay, the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme)</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable the payment should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

<b>INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay, or instruct its AVC provider to pay, the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme).</p> <p>If the transfer value becomes payable I understand that, in accordance with section 266 of the Finance Act 2004, the payment must be made to the Scheme Administrator (as defined in sections 270 to 274 of that Act) or to an Insurance Company that issued any of the policies insuring the benefits in 'the Scheme'</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable, the payment to the Scheme Administrator or Insurance Company should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

## Annex 16

### **Pension Credit Member's Transfer Request Form Request for Payment of Cash Equivalent Transfer Value to a Qualifying Recognised Overseas Pension Scheme (QROPS)**

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) Pension Credit rights held in the **XXXX** Pension Fund to be transferred to a QROPS. Return the completed form to us at: **[Administering authority to enter relevant address]**.

**You must return this form, fully completed, within three months after the calculation date shown on your transfer value statement or, if earlier, the date which falls 12 months before your Normal Pension Age under the LGPS, if you wish to proceed with the transfer.**

The Government has introduced an overseas transfer charge with effect from 9 March 2017. Where the charge applies it is equal to 25% of the actual value of the transfer payment. You will still be able to make a transfer to a QROPS free of UK tax up to the value of your lifetime allowance (i.e. the overseas transfer charge will not apply), where one of the following applies:

- you are resident in the country where the QROPS receiving your transfer is based
- you are resident in a country in the EEA and the QROPS you are transferring to is based in another EEA country
- the QROPS you are transferring to is an occupational pension scheme and you are an employee of a sponsoring employer under the scheme at that time
- the QROPS you are transferring to is an overseas public service scheme and you are employed by an employer that participates in that scheme at that time
- the QROPS you are transferring to is a pension scheme of an international organisation and you are employed by that international organisation at that time

You must provide **XXXX** Pension Fund with all the information requested within this documentation, before the transfer is made, otherwise your transfer will be subject to the overseas transfer charge.

Please note that we cannot pay the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also:**

- **enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out, and**
- **amend this form to include a version of the administering authority's LTA declaration form / statement]**

<b>About you</b>										
<b>1 Title</b>										
<b>2 Surname</b>										
<b>3 Forename(s)</b>										
<b>4 Date of birth</b>	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>									
<b>5 National Insurance (NI) Number</b> <i>If you do not qualify for an NI number then you must complete question 6</i>	<table border="1"> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>									
<b>6 If you have contacted Jobcentre plus and are not entitled to an NI number, please state the reasons why and provide any HMRC reference number you may have received:</b>	<table border="1"> <tr> <td>HMRC reference number</td> <td></td> </tr> </table>	HMRC reference number								
	HMRC reference number									
<b>7 Principal residential address:</b> <i>This must not be a PO Box number or c/o the pension scheme manager</i>										
	<b>Postcode</b>									
<b>8 If the address given above is not in the UK, please also provide your last principal residential address in UK:</b>										
	<b>Postcode</b>									
<b>9 If your principal residential address is outside of the UK, please give the date you left the UK:</b>	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>									
<b>10 Contact telephone number including international dialling code if number is outside the UK</b>	<table border="1"> <tr> <td></td> <td></td> </tr> </table>									

About the QROPS receiving the transfer							
<b>11 HMRC reference number.</b> This is the QROPS reference number, allocated to the scheme by HMRC:	<table border="1"> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>						
<b>12 Full name and address of the QROPS to which you want your rights in the XXXX Pension Fund to be transferred (if more than one scheme please give second scheme details on separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes):</b>	<table border="1"> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> </table>						
<b>13 Name of the country or territory under whose law the QROPS is established and regulated :</b>	<table border="1"> <tr><td></td></tr> </table>						
<b>14. Is the QROPS receiving the transfer?</b>  <i>The QROPS you are transferring to will know if they fall within the definition of an 'overseas public service scheme' under regulation 3(1B) or the definition of an 'international organisation' under regulation 2(5) of the Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206].</i>	Please tick the appropriate box:  a) An Occupational Pension Scheme? <input type="checkbox"/>  b) An Overseas Public Service Scheme? <input type="checkbox"/>  c) An International Organisation? <input type="checkbox"/>  d) None of the above? <input type="checkbox"/>  (if you tick box 14(d) please go to question 20)						
<b>15. Name of your current employer</b>	<table border="1"> <tr><td></td></tr> </table>						
<b>16. Your current job title</b>	<table border="1"> <tr><td></td></tr> </table>						
<b>17 Address of your current employer:</b>	<table border="1"> <tr><td></td></tr> <tr><td></td></tr> <tr><td></td></tr> <tr><td style="text-align: right;">Postcode</td></tr> </table>				Postcode		
Postcode							
<b>18 Date your current employment began</b>	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>						
<b>19 Your current payroll tax reference number (if not known – state 'not known')</b>	<table border="1"> <tr><td></td></tr> </table>						



**20. Have you been told that you can access some or all of the value of this transfer, either directly or indirectly before you reach the age of 55?**

You must tick the appropriate box:

Yes

No

(if you tick 'yes' to the above then unless you are transferring to an overseas public service scheme (box 14(b) or an international organisation (box 14(c) you must provide the information requested in question 21)

**21. Please provide written evidence from the QROPS to which you are transferring, documenting the circumstance(s) in which you are able to access your transferred benefits prior to age 55?**

Please note, that it is unlikely that you will be able to proceed with this transfer unless the written evidence confirms that the only circumstance you are able to access your transferred benefits prior to age 55 is on health grounds.

## DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE

### I declare that:

- I have received details of the benefits I hold under the Local Government Pension Scheme (LGPS) in the **XXXX** Pension Fund and details of the cash equivalent transfer value (CETV) of them.
- I am a member of the QROPS named on this form.
- If the QROPS named on this form is either an occupational pension scheme, an overseas public service scheme or an international organization, I am in employment to which the QROPS named above applies.
- I have received a statement from the QROPS named on this form showing the benefits the transfer payment would buy for me in that scheme and the conditions (if any) on which those benefits could be forfeited or withheld.
- If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a Pension Credit pension from the LGPS (i.e. from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I elect to transfer to the QROPS named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS pension credit benefits that are not in payment. (i.e. from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- If the QROPS named on this form offers flexible benefits<sup>2</sup>:
  - other than the pension rights to which this transfer relates, I do / do not [*please delete as appropriate*] have other rights (other than in respect of (i) money purchase Additional Voluntary Contribution benefits or (ii) a widow's, widower's, civil partner's or surviving cohabiting partner's pension (iii) LGPS benefits in respect of my own employment) in the LGPS and, if I do, I attach details of those benefits, and
  - if the transfer value of my total LGPS rights (other than in respect of (i) money purchase Additional Voluntary Contribution benefits or (ii) a widow's, widower's, civil partner's or surviving cohabiting partner's pension (iii) LGPS benefits in respect of my own employment) is more than £30,000, I have taken appropriate independent advice from an authorised independent adviser and attach a copy of the advice confirmation form signed by that adviser.

### I confirm that, I understand and I accept that:

- The CETV represents the whole of my LGPS benefits in the **XXXX** Pension Fund including, if any, Safeguarded Rights.
- The QROPS named on this form may not be regulated in any way by the law of the United Kingdom and that as a consequence there may be no obligation under that law on the QROPS or its trustees or administrators to provide any particular value or benefit in return for the transfer payment.
- A CETV representing accrued rights under the LGPS in the **XXXX** Pension Fund, if not a recognised transfer to a qualifying recognised overseas pension scheme, will give rise to a tax liability under section 208 of the Finance Act 2004 (unauthorised payments charge) and may give rise to a tax liability under section 209 of that Act (unauthorised payments surcharge).
- In some circumstances a future payment made or treated as made by a QROPS may be treated as an unauthorised payment giving rise to a liability to pay tax in the UK.
- If I become resident in a different country, within the five full tax years following payment of my transfer to the QROPS named in this document, I confirm that, within 60 days of the change of residence I will inform **XXXX** Pension Fund.

- Must pay any tax due to HMRC and provide information relating to taxable transfers.

**Formal election to transfer my pension credit rights under the LGPS to a QROPS**

I elect to have the cash equivalent value of my pension rights under the LGPS in the **XXXX** Pension Fund transferred to the QROPS I have named on this form. I understand that:

- The benefits the transfer value buys in the QROPS may not be equal or equivalent to those I may otherwise have become entitled to from the **XXXX** Pension Fund.
- It is my responsibility to ensure that the benefits the transfer value buys in the QROPS are suitable for me and my family and that no responsibility for this rests with the **XXXX** Pension Fund or the LGPS administering authority.

On payment of the transfer value I will be entitled to no further benefits from the **XXXX** Pension Fund in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the **XXXX** Pension Fund or the LGPS administering authority for or in relation to any rights to which the transfer value relates.

**To the best of my knowledge and belief, I declare the information given in this form is correct and complete.**

<b>Signed</b>		<b>Date</b>	
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<sup>8</sup> In this circumstance 'flexible benefit' means a transfer to any pension arrangement that offers a:

- money purchase benefit,
- cash balance benefit, or
- benefit, other than a money purchase benefit or cash balance benefit, calculated by reference to an amount available for the provision of benefits to or in respect of the member (whether the amount so available is calculated by reference to payments made by the member or any other person in respect of the member or any other factor).

**Certification by Receiving Scheme Manager in Respect of a Transfer to a Qualifying Recognised Overseas Pension Scheme (QROPS)**

<b>DETAILS OF THE SCHEME MEMBER TRANSFERRING PENSION RIGHTS FROM THE LOCAL GOVERNMENT PENSION SCHEME (LGPS):</b>			
<b>Surname</b>		<b>Forename(s)</b>	
<b>Principal residential address</b>			
<b>National Insurance Number</b>		<b>Date of birth</b>	
<b>DETAILS OF THE QROPS TO WHICH THE TRANSFER PAYMENT IS TO BE MADE :</b>			
<b>Full name of the QROPS:</b>			
<b>Name of country or territory under whose law the QROPS is established and regulated:</b>			
<b>QROPS reference number</b> <i>(this is the QROPS reference number, allocated to the scheme by HMRC, when the notification that it met the requirements to be a recognised overseas pension scheme was acknowledged):</i>			
<b>Full name, official address, business telephone number and, where available, electronic mail address of the manager of the QROPS:</b>	<b>Name</b>		
	<b>Address</b>		
	<b>Tel</b>		
	<b>E-mail</b>		
<b>Reference (if any):</b>			

## QROPS CERTIFICATE:

In my capacity as scheme manager of the above named QROPS, I certify that:

- This scheme is a qualifying recognised overseas pension scheme (QROPS) under UK tax law and has **not** been excluded from being a QROPS by HM Revenue and Customs (HMRC) in the UK. **I enclose a copy of the letter from HMRC accepting the scheme's status as a QROPS.** I will let you know immediately if the scheme is excluded from being a QROPS at any time before the transfer takes place.
- This QROPS is able and willing to receive the transfer payment and we will use the transfer payment to provide retirement benefits in this QROPS for the person named above.
- Except where the QROPS falls within regulation 3(1A) of The Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206], the benefits payable to the member under the scheme, to the extent that they consist of the member's relevant transfer fund or ring-fenced transferred funds, are payable no earlier than they would be if pension rule 1 in section 165 of the Finance Act 2004 applied [\(as modified by the Pensions Schemes \(Application of UK Provisions to Relevant Non-UK Schemes\) Regulations 2006 \[SI 2006/207\]\)](#), or if payable earlier, are only payable in circumstances in which they would be authorised member payments if they were made by a registered pension scheme. In addition, I confirm that I satisfy regulation 3(1)(b) of those regulations [SI 2006/206].
- Both the member and I understand that the transfer value represents the whole of the member's LGPS benefits in the **XXXX** Pension Fund in respect of the rights to which the transfer value relates, including any Safeguarded Rights.
- We have given the member a statement showing the benefits they will be awarded for the transfer payment and the conditions (if any) on which those benefits could be forfeited or withheld. **We enclose a copy of that statement, signed by us and endorsed by the member.**
- The scheme is / is not\* a money purchase scheme, cash balance scheme, or a scheme, other than a money purchase scheme or cash balance scheme, whose benefits are calculated by reference to an amount available for the provision of benefits to or in respect of the member (whether the amount so available is calculated by reference to payments made by the member or any other person in respect of the member or any other factor).  
\* delete as appropriate

Please select ONE of the following statements:

- This QROPS is an occupational pension scheme. The person named above is in an employment to which the QROPS applies and is a member of this QROPS.

~~OR~~

OR

- This QROPS is an overseas public service scheme falling within the definition of regulation 3(1B) of Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206]. The person named above is in an employment to which the QROPS applies and is a member of this QROPS.

OR

- This QROPS is an international organisation falling within the definition of regulation 2(5) of Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206]. The person named above is a member of the QROPS and is employed by that international organisation.

OR

- This QROPS is not an occupational scheme but the person named above is a member of this QROPS and is resident in the country where the receiving QROPS is based.

OR

- This QROPS is not an occupational scheme but the person named above is a member of the QROPS and is resident in a country in the European Economic Area (EEA) and the QROPS is based in another EEA country.

OR

- None of the above apply, please insert alternative description and providing scheme documentation:

--


Please also delete one of the following statements:

The member will be able to access benefits flexibly from this QROPS before age 55

OR

The member will be able to access benefits flexibly from this QROPS on or after age 55

OR

• The member will not be able to access benefits flexibly from this QROPS

"Flexible access" means taking a cash amount over the tax-free lump sum from a flexi-access drawdown fund; taking an uncrystallised funds pension lump sum (UFPLS); purchasing a flexible annuity; taking a scheme pension from a defined contribution scheme with fewer than 12 pensioner members or taking a stand-alone lump sum (being a lump sum relating to pre 6<sup>th</sup> April 2006 where the whole amount can be taken as a lump sum without a connected pension) from a money purchase arrangement if the member has primary but not enhanced protection. In addition, any person who had a valid notification for flexible drawdown before 6 April 2015 will be deemed to have flexibly accessed their pension rights at the start of 6 April 2015".

**Payment instructions:**

If the transfer value becomes payable the payment should be made to:

**[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]**

<b>Signed</b>		<b>QROPS Stamp</b>
<b>Full name and position</b>		
<b>Date</b>		

## Confirmation of Receipt of Transfer Value Payment by Scheme Manager of a Qualifying Recognised Overseas Pension Scheme (QROPS)

<b>DETAILS OF THE SCHEME MEMBER TRANSFERRING PENSION RIGHTS FROM THE LOCAL GOVERNMENT PENSION SCHEME (LGPS):</b>			
<b>Surname</b>		<b>Forename(s)</b>	
<b>Principal residential address</b>			
<b>National Insurance Number</b>		<b>Date of birth</b>	

<b>DETAILS OF THE QUALIFYING RECOGNISED OVERSEAS PENSION SCHEME (QROPS):</b>		
<b>Full name of the QROPS:</b>		
<b>QROPS reference number:</b>		
<b>Full name, official address, business telephone number and, where available, electronic mail address of the manager of the QROPS:</b>	<b>Name</b>	
	<b>Address</b>	
	<b>Tel</b>	
	<b>E-mail</b>	

<b>QROPS CONFIRMATION:</b>		
<p>In my capacity as scheme manager of the above named QROPS, I confirm that:</p> <ul style="list-style-type: none"> <li>• This scheme has <b>not</b> been excluded from being a QROPS by HM Revenue and Customs (HMRC) in the UK</li> <li>• I have received the full transfer value payment of £_____ from the <b>XXXX</b> Pension Fund</li> <li>• I have applied the payment to the provision of retirement benefits for the person named above in the QROPS named above.</li> </ul>		
<b>Signed</b>		<b>QROPS Stamp</b>
<b>Full name and position</b>		
<b>Date</b>		

## Annex 17

### Pension Credit Member's Transfer Request Form

#### Request for Payment of Cash Equivalent Transfer Value to an Occupational Pension Scheme that was contracted-in on 5 April 2016

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) Pension Credit rights held in the **XXXX** Pension Fund to be transferred to another scheme. Return the completed form to us at: **[Administering authority to enter relevant address]**

**You must return this form within three months after the calculation date shown on your transfer value statement or, if earlier, the date which falls 12 months before your Normal Pension Age under the LGPS, if you wish to proceed with the transfer.**

Please note that we cannot pay the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out]**

#### About you and the registered pension scheme to which you elect to transfer your LGPS pension credit rights

1 Title								
2 Surname								
3 Forename(s)								
4 Date of birth								
5 National Insurance Number *								
6 Address								
	Postcode							
7 Full name & address of the registered pension scheme & scheme administrator (if different) to which you want your LGPS rights in the <b>XXXX</b> Pension Fund to be transferred (if more than one scheme please give second scheme details on separate								



sheet and indicate in what proportions you would like the transfer payment to be split between the schemes)

Post code

## DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE

### I declare that:

- I have received details of the benefits I hold under the Local Government Pension Scheme (LGPS) in the **XXXX** Pension Fund and details of the cash equivalent transfer value (CETV) of them.
- I have received a statement from the scheme(s) to which I wish the cash equivalent transfer value to be paid showing the benefits the transfer payment would buy for me in that scheme or schemes.
- \*If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a Pension Credit pension from the LGPS (i.e. from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I elect to transfer to the scheme named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS pension credit rights that are not in payment.(i.e. from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- If the scheme(s) to which I elect the cash equivalent transfer value to be paid offers flexible benefits<sup>9</sup>:
  - other than the pension rights to which this transfer relates, I do / do not [*please delete as appropriate*] have other rights (other than in respect of (i) money purchase Additional Voluntary Contribution benefits or (ii) a widow's, widower's, civil partner's or surviving cohabiting partner's pension (iii) LGPS benefits in respect of my own employment) in the LGPS and, if I do, I attach details of those benefits, and
  - if the transfer value of my total LGPS rights (other than in respect of (i) money purchase Additional Voluntary Contribution benefits or (ii) a widow's, widower's, civil partner's or surviving cohabiting partner's pension (iii) LGPS benefits in respect of my own employment) is more than £30,000, I have taken appropriate independent advice from an authorised independent adviser and attach a copy of the advice confirmation form signed by that adviser.

<sup>9</sup> In this circumstance 'flexible benefit' means a transfer to any pension arrangement that offers a:

- money purchase benefit,
- cash balance benefit, or
- benefit, other than a money purchase benefit or cash balance benefit, calculated by reference to an amount available for the provision of benefits to or in respect of the member (whether the amount so available is calculated by reference to payments made by the member or any other person in respect of the member or any other factor).

**Formal election to transfer my pension credit rights under the LGPS to the registered pension scheme named on this form**

- Having considered the choices available to me I elect to **XXXX** Pension Fund to pay the cash equivalent transfer value to the scheme(s) I have named on this form (and in the proportions shown by me if I have indicated that I wish the transfer value to be split between more than one scheme).

**I confirm that, I understand and I accept that:**

- The benefits the transfer value buys in the new scheme(s) may be in a different form and of a different amount to those which would have been payable under the LGPS from the **XXXX** Pension Fund
- There is no statutory requirement on the receiving scheme(s) to provide for survivor's benefits out of the transfer payment
- It is my responsibility to ensure the benefits the transfer value buys in the new scheme(s) are suitable for me and my family and that no responsibility for this rests with the **XXXX** Pension Fund or the LGPS administering authority
- On payment of the transfer value I will have no further benefits from the **XXXX** Pension Fund in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the **XXXX** Pension Fund or the LGPS administering authority for or in relation to any rights to which the transfer value relates.

**To the best of my knowledge and belief, I declare the information in this form is correct and complete.**

Signed

Date

**Request for Payment of a Transfer Value from Administrators  
/ Trustees of an Occupational Pension Scheme that was  
contracted-in on 5 April 2016  
and Receiving Scheme Discharge Form**

**Instructions to administrators / trustees of the new scheme:**

Please complete **Parts A** and **B** and the relevant section in **Part C**.

Then return the completed form to:

**[Administering authority to enter appropriate info]**

<b>PART A</b>	<b>PLEASE COMPLETE THIS PART IN ALL CASES:</b>
<b>Member's Full Name</b>	
<b>Member's date of birth</b>	
<b>Member's NI Number</b>	
<b>Name of New Pension Scheme ('the Scheme')</b>	
<b>Address of New Pension Scheme which is to receive the transfer value:</b>	
	Postcode

**PART B: PLEASE READ THIS CERTIFICATE CAREFULLY AND COMPLETE IT FULLY. THE ~~XXXX~~ PENSION FUND WILL NOT ACCEPT INCOMPLETE OR UNSATISFACTORY FORMS.**

I certify that:

- 'The Scheme' is a registered pension scheme with HM Revenue and Customs (HMRC), Pension Scheme Tax Reference (PSTR): \_\_\_\_\_.
- I enclose a copy of 'the Scheme's' registration certificate [not required if 'the Scheme' is a Statutory Scheme].
- I authorise HMRC to provide the ~~XXXX~~ Pension Fund with independent confirmation or otherwise that 'the Scheme' is registered with them.
- 'The Scheme' is and occupational pension scheme that is:
  - **\*a self-administered scheme, or**
  - **\*an insured scheme** i.e. a pension scheme where all of the income and other assets are invested in policies of insurance
- 'The Scheme' satisfies the requirements of the Pension Sharing (Pension Credit Benefit) Regulations 2000 (SI 2000/1054) and is not disqualified as a destination for a Pension Credit under the Pension Sharing (Implementation and Discharge of Liability) Regulations 2000 (SI 2000/1053).
- 'The Scheme' is both able and willing to accept the transfer value offered.
- The member has been given a statement showing details of the benefits the transfer value will buy in 'the Scheme'.
- ~~The member's transfer value accepted by 'the Scheme' will be used to provide transfer credits for the member. The member will / will not\* be able to access benefits flexibly from 'the Scheme'~~
- ~~Please also delete one of the following statements:~~
  - ~~The member will be able to access benefits from this scheme before age 55 (even if the scheme administrator not has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has not in fact ceased to carry on the member's occupation~~
  - OR**
  - ~~The member will only be able to access benefits from this QROPS on and after age 55 (or earlier if the scheme administrator has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has in fact ceased to carry on the member's occupation)~~
- ~~"Flexible access" means taking a cash amount over the tax-free lump sum from a flexi-access drawdown fund; taking an uncrystallised funds pension lump sum (UFPLS); purchasing a flexible annuity; taking a scheme pension from a defined contribution scheme with fewer than 12 pensioner members or taking a stand-alone lump sum (being a lump sum relating to pre 6th April 2006 where the whole amount can be taken as a lump sum without a connected pension) from a money purchase arrangement if the member has primary but not enhanced protection. In addition, any person who had a valid notification for flexible drawdown before 6 April 2015 will be deemed to have flexibly accessed their pension rights at the start of 6 April 2015.~~
- ~~The ~~Our~~ scheme is / is not\* a money purchase scheme, cash balance scheme, or a scheme, other than a money purchase scheme or cash balance scheme, whose benefits are calculated by reference to an amount available for the provision of benefits to or in respect of the member (whether the amount so available is calculated by reference to payments made by the member or any other person in respect of the member or any other factor).~~

\* Delete as appropriate.

<b>Signature of authorised person</b>		<b>Pension Scheme Stamp:</b>
<b>Full name and position</b>		
<b>Date</b>		

**PART C: Payment Details – please complete the section that applies to your scheme – you must complete one of the two sections.**

<b>SELF ADMINISTERED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme)</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable the payment should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

<b>INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme).</p>			
<p>If the transfer value becomes payable I understand that, in accordance with section 266 of the Finance Act 2004, the payment must be made to the Scheme Administrator (as defined in sections 270 to 274 of that Act) or to an Insurance Company that issued any of the policies insuring the benefits in 'the Scheme'</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable, the payment to the Scheme Administrator or Insurance Company should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

## Annex 18

### Pension Credit Member's Transfer Request Form

#### Request for Payment of Cash Equivalent Transfer Value to a Personal Pension Scheme

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) Pension Credit rights held in the **XXXX** Pension Fund to be transferred to another scheme. Return the completed form to us at: **[Administering authority to enter relevant address]**

**You must return this form within three months after the calculation date shown on your transfer value statement or, if earlier, the date which falls 12 months before your Normal Pension Age under the LGPS, if you wish to proceed with the transfer.**

Please note that we cannot pay the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out]**

#### About you and the registered pension scheme to which you elect to transfer your LGPS pension credit rights

1 Title								
2 Surname								
3 Forename(s)								
4 Date of birth								
5 National Insurance Number *								
6 Address								
	Postcode							
7 Full name of registered pension scheme & scheme administrator address of the Personal Pension Scheme to which you want your LGPS rights in the <b>XXXX</b> Pension Fund to be transferred (if more than one scheme please give second scheme								

<p>details on separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes)</p>	<p>Post code</p>
--	------------------

## DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE

### I declare that:

- I have received details of the benefits I hold under the Local Government Pension Scheme (LGPS) in the **XXXX** Pension Fund and details of the cash equivalent transfer value (CETV) of them.
- I have received a statement from the scheme(s) to which I wish the cash equivalent transfer value to be paid showing the benefits the transfer payment would buy for me in that scheme or schemes.
- \*If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a Pension Credit pension from the LGPS (i.e. from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I elect to transfer to the scheme named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS pension rights benefits that are not in payment.(i.e. from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- If the scheme(s) to which I elect the cash equivalent transfer value to be paid offers flexible benefits<sup>10</sup>:
  - other than the pension rights to which this transfer relates, I do / do not [*please delete as appropriate*] have other rights (other than in respect of (i) money purchase Additional Voluntary Contribution benefits or (ii) a widow's, widower's, civil partner's or surviving cohabiting partner's pension (iii) LGPS benefits in respect of my own employment) in the LGPS and, if I do, I attach details of those benefits, and
  - if the transfer value of my total LGPS rights (other than in respect of (i) money purchase Additional Voluntary Contribution benefits or (ii) a widow's, widower's, civil partner's or surviving cohabiting partner's pension (iii) LGPS benefits in respect of my own employment) is more than £30,000, I have taken appropriate independent advice from an authorised independent adviser and attach a copy of the advice confirmation form signed by that adviser.

<sup>10</sup> In this circumstance 'flexible benefit' means a transfer to any pension arrangement that offers a:

- money purchase benefit,
- cash balance benefit, or
- benefit, other than a money purchase benefit or cash balance benefit, calculated by reference to an amount available for the provision of benefits to or in respect of the member (whether the amount so available is calculated by reference to payments made by the member or any other person in respect of the member or any other factor).

**Formal election to transfer my pension credit rights under the LGPS to the registered pension scheme name on this form**

- Having considered the choices available to me I elect to **XXXX** Pension Fund to pay the cash equivalent transfer value to the scheme(s) I have named on this form (and in the proportions shown by me if I have indicated that I wish the transfer value to be split between more than one scheme).

**I confirm that, I understand and I accept that:**

- The benefits the transfer value buys in the new scheme(s) may be in a different form and of a different amount to those which would have been payable under the LGPS from the **XXXX** Pension Fund
- There is no statutory requirement on the receiving scheme(s) to provide for survivor's benefits out of the transfer payment
- It is my responsibility to ensure the benefits the transfer value buys in the new scheme(s) are suitable for me and my family and that no responsibility for this rests with the **XXXX** Pension Fund or the LGPS administering authority
- On payment of the transfer value I will have no further benefits from the **XXXX** Pension Fund in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the **XXXX** Pension Fund or the LGPS administering authority for or in relation to any rights to which the transfer value relates.

**To the best of my knowledge and belief, I declare the information in this form is correct and complete.**

Signed

Date



## Request for Payment of a Transfer Value from Administrators of a Personal Pension Scheme and Receiving Scheme Discharge Form

### Instructions to administrators of the new scheme:

Please complete **Parts A, B** and the relevant section in **Part C**.

Then return the completed form to:

**[Administering authority to enter appropriate info]**

<b>PART A</b>	<b>PLEASE COMPLETE THIS PART IN ALL CASES:</b>
<b>Member's Full Name</b>	
<b>Member's date of birth</b>	
<b>Member's NI Number</b>	
<b>Name of Personal Pension Scheme ('the Scheme')</b>	
<b>Address of Personal Pension Scheme which is to receive the transfer value:</b>	
	Postcode

**PART B: PLEASE READ THIS CERTIFICATE CAREFULLY AND COMPLETE IT FULLY. THE XXXX PENSION FUND WILL NOT ACCEPT INCOMPLETE OR UNSATISFACTORY FORMS.**

I certify that:

- The person named in Part A is a member of 'the Scheme' and has agreed to be bound by its rules.
  - The member has been given a statement showing details of the benefits the transfer value will buy in 'the Scheme' and has authorised 'the Scheme' to accept the transfer value from the XXXX Pension Fund
  - 'The Scheme' is both able and willing to accept the transfer value offered
  - 'The Scheme' satisfies the requirements of the Pension Sharing (Pension Credit Benefit) Regulations 2000 (SI 2000/1054) and is not disqualified as a destination for a Pension Credit under the Pension Sharing (Implementation and Discharge of Liability) Regulations 2000 (SI 2000/1053).
  - The Scheme is not an occupational pension scheme and is established by a person within section 154(1) of the Finance Act 2004
  - 'The Company' is a financial institution.
  - 'The Scheme' is a registered pension scheme with HM Revenue and Customs (HMRC), Pension Scheme Tax Reference (PSTR):\_\_\_\_\_.
  - I enclose a copy of 'the Scheme's' registration certificate.
  - I authorise HMRC to provide the XXXX Pension Fund with independent confirmation or otherwise that 'the Scheme' is registered with them.
  - 'The Scheme' will use the transfer value to provide rights for the member. I understand that the XXXX Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or the information provided above or if they do not receive evidence of 'the Scheme's' HMRC registered status
  - ~~The member will / will not\* be able to access benefits flexibly from 'the Scheme'~~
  - ~~Please also delete one of the following statements:~~
    - ~~The member will be able to access benefits from this scheme before age 55 (even if the scheme administrator not has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has not in fact ceased to carry on the member's occupation~~
  - OR
  - ~~The member will only be able to access benefits from this QROPS on and after age 55 (or earlier if the scheme administrator has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has in fact ceased to carry on the member's occupation)~~
- ~~"Flexible access" means taking a cash amount over the tax-free lump sum from a flexi-access drawdown fund; taking an uncrystallised funds pension lump sum (UFPLS); purchasing a flexible annuity; taking a scheme pension from a defined contribution scheme with fewer than 12 pensioner members or taking a stand-alone lump sum (being a lump sum relating to pre 6th April 2006 where the whole amount can be taken as a lump sum without a connected pension) from a money purchase arrangement if the member has primary but not enhanced protection. In addition, any person who had a valid notification for flexible drawdown before 6 April 2015 will be deemed to have flexibly accessed their pension rights at the start of 6 April 2015.~~
- ~~The scheme is / is not\* a money purchase scheme, cash balance scheme, or a scheme, other than a money purchase scheme or cash balance scheme, whose benefits are calculated by reference to an amount available for the provision of benefits to or in respect of the member (whether the amount so available is calculated by reference to payments made by the member or any other person in respect of the member or any other factor).~~

\* Delete as appropriate

<b>Signature of authorised person</b>		<b>Official Company Stamp:</b>
<b>Full name and position</b>		

<b>Date</b>		
-------------	--	--

**PART C: Payment Details – please complete the section that applies to your scheme – you must complete one of the two sections.**

<b>INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I certify that 'the Scheme' is an "insured scheme" i.e. a pension scheme where <b>all</b> the income and other assets of the scheme are invested in policies of insurance.</p> <p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered status.</p> <p>If the transfer value becomes payable I understand that, in accordance with section 266 of the Finance Act 2004, the payment must be made to the Scheme Administrator (as defined in sections 270 to 274 of that Act) or to an Insurance Company that issued any of the policies insuring the benefits in 'the Scheme'</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable, the payment to the Scheme Administrator or Insurance Company should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

<b>SCHEME THAT IS NOT AN INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I certify that 'the Scheme' is <b>not</b> an "insured scheme" i.e. it is <b>not</b> a pension scheme where <b>all</b> the income and other assets of the scheme are invested in policies of insurance.</p> <p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of the HMRC registered status of 'the Scheme'.</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable the payment should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

## Annex 19

### Pension Credit Member's Transfer Request Form

**Request for Payment of Cash Equivalent Transfer Value to  
a salary-related Occupational Pension Scheme that was contracted-out  
on 5 April 2016**

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) Pension Credit rights held in the **XXXX** Pension Fund to be transferred to another scheme. Return the completed form to us at: **[Administering authority to enter relevant address]**

**You must return this form within three months after the calculation date shown on your transfer value statement or, if earlier, the date which falls 12 months before your Normal Pension Age under the LGPS, if you wish to proceed with the transfer.**

Please note that we cannot pay the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out]**

#### About you and the registered pension scheme to which you elect to transfer your LGPS pension credit rights

1 Title								
2 Surname								
3 Forename(s)								
4 Date of birth								
5 National Insurance Number *								
6 Address								
	Postcode							
7 Full name & address of the registered pension scheme & scheme administrator (if different) to which you want your LGPS rights in the <b>XXXX</b> Pension Fund to be transferred (if more than one scheme please								

<p><b>give second scheme details on separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes)</b></p>	<p style="text-align: right;"><b>Post code</b></p>
--	--

**DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE**

**I declare that:**

- I have received details of the benefits I hold under the Local Government Pension Scheme (LGPS) in the **XXXX** Pension Fund and details of the cash equivalent transfer value (CETV) of them.
- I have received a statement from the scheme(s) to which I wish the cash equivalent transfer value to be paid showing the benefits the transfer payment would buy for me in that scheme or schemes.
- \*If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a Pension Credit pension from the LGPS (i.e. from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I elect to transfer to the scheme named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS pension credit rights that are not in payment.(i.e. from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)

**Formal election to transfer my pension credit rights under the LGPS to the registered pension scheme named on this form**

- Having considered the choices available to me I elect for **XXXX** Pension Fund to pay the cash equivalent transfer value to the scheme(s) I have named on this form (and in the proportions shown by me if I have indicated that I wish the transfer value to be split between more than one scheme).

**I confirm that, I understand and I accept, that:**

- The benefits the transfer value buys in the new scheme(s) may be in a different form and of a different amount to those which would have been payable under the LGPS from the **XXXX** Pension Fund
- It is my responsibility to ensure the benefits the transfer value buys in the new scheme(s) are suitable for me and my family and that no responsibility for this rests with the **XXXX** Pension Fund or the LGPS administering authority
- On payment of the transfer value I will have no further benefits from the **XXXX** Pension Fund in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the **XXXX** Pension Fund or the LGPS administering authority for or in relation to any rights to which the transfer value relates.

**To the best of my knowledge and belief, I declare the information in this form is correct and complete.**

Signed \_\_\_\_\_ Date \_\_\_\_\_

## Request for Payment of a Transfer Value from Administrators / Trustees of a Defined Benefit Occupational Pension Scheme that was contracted-out on 5 April 2016 and Receiving Scheme Discharge Form

### Instructions to administrators / trustees of the new scheme:

Please complete **Parts A** and **B** and the relevant section in **Part C**.

Then return the completed form to:

**[Administering authority to enter appropriate info]**

<b>PART A</b>	<b>PLEASE COMPLETE THIS PART IN ALL CASES:</b>
<b>Member's Full Name</b>	
<b>Member's date of birth</b>	
<b>Member's NI Number</b>	
<b>Name of New Pension Scheme ('the Scheme')</b>	
<b>Address of New Pension Scheme which is to receive the transfer value:</b>	
	Postcode

**PART B: PLEASE READ THIS CERTIFICATE CAREFULLY AND COMPLETE IT FULLY. THE **XXXX** PENSION FUND WILL NOT ACCEPT INCOMPLETE OR UNSATISFACTORY FORMS.**

I certify that:

- 'The Scheme' is a registered pension scheme with HM Revenue and Customs (HMRC), Pension Scheme Tax Reference (PSTR):\_\_\_\_\_.
- I enclose a copy of 'the Scheme's' registration certificate [not required if 'the Scheme' is a Statutory Scheme].
- I authorise HMRC to provide the **XXXX** Pension Fund with independent confirmation or otherwise that 'the Scheme' is registered with them.
- 'The Scheme' is a salary related occupational pension scheme that was contracted-out on 5 April 2016:
  - **\*a self-administered scheme**, or
  - **\*an insured scheme** i.e. a pension scheme where all of the income and other assets are invested in policies of insurance
- 'The Scheme' satisfies the requirements of the Pension Sharing (Pension Credit Benefit) Regulations 2000 (SI 2000/1054) and is not disqualified as a destination for a Pension Credit under the Pension Sharing (Implementation and Discharge of Liability) Regulations 2000 (SI 2000/1053).
- \*The member named in Part A is an employee of an employer that contributes to 'the Scheme' and the employee became a member of 'the Scheme' on \_\_\_\_\_ or was previously a member of the receiving scheme and joined on \_\_\_\_\_ and left on \_\_\_\_\_
- 'The Scheme' is both able and willing to accept the transfer value offered.
- The member has been given a statement showing details of the salary related benefits the transfer value will buy in 'the Scheme'.
- The ECON and SCON are E \_\_\_\_\_ and S \_\_\_\_\_.
- 'The Scheme' was a Contracted-Out Salary Related Scheme (or was the active COSR part of a formerly Contracted-Out Mixed Benefit Scheme)
- 'The Scheme' will accept any transferred EPB and/or GMP and/or section 9(2B) rights
- The rate of revaluation 'the Scheme' applies to transferred in GMPs is \*\*Limited Rate/Fixed Rate/Section 148 Orders
- Please also delete one of the following statements:
  - The member will be able to access benefits from this scheme before age 55 (even if the scheme administrator not has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has not in fact ceased to carry on the member's occupation
  - OR
  - The member will only be able to access benefits from this QROPS on and after age 55 (or earlier if the scheme administrator has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has in fact ceased to carry on the member's occupation)

\* Delete as appropriate.

\*\* Delete as appropriate. Note that Limited Rate revaluation can only apply where the member left the LGPS before 6.4.97.

<b>Signature of authorised person</b>		<b>Pension Scheme Stamp:</b>
<b>Full name and position</b>		
<b>Date</b>		



**PART C: Payment Details – please complete the section that applies to your scheme – you must complete one of the two sections.**

<b>SELF ADMINISTERED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme)</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable the payment should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

<b>INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme).</p>			
<p>If the transfer value becomes payable I understand that, in accordance with section 266 of the Finance Act 2004, the payment must be made to the Scheme Administrator (as defined in sections 270 to 274 of that Act) or to an Insurance Company that issued any of the policies insuring the benefits in 'the Scheme'</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable, the payment to the Scheme Administrator or Insurance Company should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

## Annex 21

### **Pension Credit Member's AVC Transfer Request Form Request for Payment of Cash Equivalent Transfer Value to a Qualifying Recognised Overseas Pension Scheme (QROPS)**

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) AVC Pension Credit rights to be transferred to a QROPS. Return the completed form to us at: **[Administering authority to enter relevant address]**.

The Government has introduced an overseas transfer charge with effect from 9 March 2017. Where the charge applies it is equal to 25% of the actual value of the transfer payment. You will still be able to make a transfer to a QROPS free of UK tax up to the value of your lifetime allowance (i.e. the overseas transfer charge will not apply), where one of the following applies:

- you are resident in the country where the QROPS receiving your transfer is based
- you are resident in a country in the EEA and the QROPS you are transferring to is based in another EEA country
- the QROPS you are transferring to is an occupational pension scheme and you are an employee of a sponsoring employer under the scheme at that time
- the QROPS you are transferring to is an overseas public service scheme and you are employed by an employer that participates in that scheme at that time
- the QROPS you are transferring to is a pension scheme of an international organisation and you are employed by that international organisation at that time

You must provide **XXXX** Pension Fund with all the information requested within this documentation, before the transfer is made, otherwise your transfer will be subject to the overseas transfer charge.

Please note that we cannot pay, or instruct our AVC provider to pay, the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also:**

- a. enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out, and**
- b. amend this form to include a version of the administering authority's LTA declaration form / statement]**

<b>About you</b>										
<b>1 Title</b>										
<b>2 Surname</b>										
<b>3 Forename(s)</b>										
<b>4 Date of birth</b>	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>									
<b>5 National Insurance (NI) Number</b> <i>If you do not qualify for an NI number you must complete question 6.</i>	<table border="1"> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>									
<b>6 If you have contacted Jobcentre plus and are not entitled to an NI number, please state the reasons why and provide any HMRC reference number:</b>	<table border="1"> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> </table>									
<b>7 Principal residential address:</b> <i>This must not be a PO Box number or c/o the pension scheme manager</i>	<table border="1"> <tr> <td></td> </tr> <tr> <td style="text-align: right;"><b>Postcode</b></td> </tr> </table>		<b>Postcode</b>							
<b>Postcode</b>										
<b>8 If the address given above is not in the UK, please also provide your last principal residential address in UK:</b>	<table border="1"> <tr> <td></td> </tr> <tr> <td style="text-align: right;"><b>Postcode</b></td> </tr> </table>		<b>Postcode</b>							
<b>Postcode</b>										
<b>9 If your principal address residential address is outside the UK, please give the date you left the UK</b>	<table border="1"> <tr> <td></td> <td></td> <td></td> </tr> </table>									
<b>10 Contact telephone number including international dialling code if number is outside the UK</b>	<table border="1"> <tr> <td></td> <td></td> </tr> </table>									



**20. Have you been told that you can access some or all of the value of this transfer, either directly or indirectly before you reach the age of 55?**

You must tick the appropriate box:

Yes

No

(if you tick 'yes' to the above then unless you are transferring to an overseas public service scheme (box 17(b) or an international organisation (box 17(c) you must provide the information requested in question 21)

**21. Please provide written evidence from the QROPS to which you are transferring, documenting the circumstance(s) in which you are able to access your transferred benefits prior to age 55?**

Please note, that it is unlikely that you will be able to proceed with this transfer unless the written evidence confirms that the only circumstance you are able to access your transferred benefits prior to age 55 is on health grounds.

## DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE

### I declare that:

- I have received details of the AVC Fund I hold under the Local Government Pension Scheme (LGPS) administered by **XXXX** and details of the cash equivalent transfer value (CETV) of the AVC Fund.
- I am a member of the QROPS named on this form.
- If the QROPS named on this form is an occupational pension scheme, an overseas public service scheme or an international organization, I am in employment to which the QROPS named above applies.
- I have received a statement from the QROPS named on this form showing the benefits the transfer payment would buy for me in that scheme and the conditions (if any) on which those benefits could be forfeited or withheld.
- If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a Pension Credit pension derived from AVCs paid to the LGPS (i.e. from an AVC Pension Credit granted to me following a divorce or dissolution of a civil partnership)
- In addition to the rights I elect to transfer to the QROPS named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS pension credit AVCs that are not in payment.(i.e. from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)

### I confirm that, I understand and I accept that:

- The CETV represents the whole of the realisable value of my Pension Credit AVC Fund and the amount payable will be determined on or about (or by reference to) the date of my transfer election.
- The QROPS named on this form may not be regulated in any way by the law of the United Kingdom and that as a consequence there may be no obligation under that law on the QROPS or its trustees or administrators to provide any particular value or benefit in return for the transfer payment.
- A CETV representing the realisable value of my Pension Credit AVC Fund, if not a recognised transfer to a qualifying recognised overseas pension scheme, will give rise to a tax liability under section 208 of the Finance Act 2004 (unauthorised payments charge) and may give rise to a tax liability under section 209 of that Act (unauthorised payments surcharge).
- In some circumstances a future payment made or treated as made by a QROPS may be treated as an unauthorised payment giving rise to a liability to pay tax in the UK.
- If I subsequently become resident in a different country, within the five full tax years following payment of my transfer to the QROPS named in this document, I confirm that, within 60 days of the change of residence I will inform **XXXX** Pension Fund.
- Must pay any tax due to HMRC and provide information relating to taxable transfers.

### Formal election to transfer my pension rights under the LGPS to a QROPS

I elect to have the cash equivalent value of my realisable Pension Credit AVC Fund transferred to the QROPS I have named on this form. I understand that:

- The benefits the transfer value buys in the QROPS may not be equal or equivalent to those I may otherwise have become entitled to from the Pension Credit AVC Fund.

- It is my responsibility to ensure that the benefits the transfer value buys in the QROPS are suitable for me and my family and that no responsibility for this rests with the AVC provider, **XXXX** Pension Fund or the LGPS administering authority.
- On payment of the transfer value I will be entitled to no further benefits in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the AVC provider, **XXXX** Pension Fund or the LGPS administering authority for or in relation to any rights to which the transfer value relates.

If I was aged 54 and 8 months or older when I requested details of the Cash Equivalent Transfer Value (CETV) which I now elect to be transferred to the scheme(s) I have named on this form I confirm that, I acknowledge that:

- I have been provided with a statement of the alternative options available to me under the Local Government Pension Scheme
- The scheme to which I wish the CETV to be paid may offer different options, including the option to select an annuity
- Different options have different features, different rates of payment, different charges and different tax implications and I have been made aware of the guidance at [www.moneyadvice.service.org.uk/en/articles/free-printed-guides#pensions-and-retirement](http://www.moneyadvice.service.org.uk/en/articles/free-printed-guides#pensions-and-retirement) called "Your pension: it's time to choose" that explains the characteristic features of the options
- I am aware that, by visiting [www.pensionwise.gov.uk](http://www.pensionwise.gov.uk), free, impartial, advice and guidance was available to help me understand my options before deciding to proceed with the transfer of my AVC Fund and that I should also have considered taking independent financial advice
- There may be tax implications associated with **flexibly** accessing ~~flexible~~ benefits from the scheme to which I wish the CETV to be paid, that income from a pension is taxable, and that the rate at which income from a pension is taxable depends on the amount of income I receive from a pension and from other sources.

**To the best of my knowledge and belief, I declare the information given in this form is correct and complete.**

<b>Signed</b>		<b>Date</b>	
---------------	--	-------------	--

**Certification by Receiving Scheme Manager in Respect of a Transfer to a Qualifying Recognised Overseas Pension Scheme (QROPS)**

<b>DETAILS OF THE SCHEME MEMBER TRANSFERRING PENSION RIGHTS FROM THE AVC ARRANGEMENT UNDER THE LOCAL GOVERNMENT PENSION SCHEME (LGPS):</b>			
<b>Surname</b>		<b>Forename(s)</b>	
<b>Principal residential address</b>			
<b>National Insurance Number</b>		<b>Date of birth</b>	
<b>DETAILS OF THE QROPS TO WHICH THE TRANSFER PAYMENT IS TO BE MADE :</b>			
<b>Full name of the QROPS:</b>			
<b>Name of country or territory under whose law the QROPS is established and regulated:</b>			
<b>QROPS reference number</b> <i>(this is the QROPS reference number, allocated to the scheme by HMRC, when the notification that it met the requirements to be a recognised overseas pension scheme was acknowledged):</i>			
<b>Full name, official address, business telephone number and, where available, electronic mail address of the manager of the QROPS:</b>	<b>Name</b>		
	<b>Address</b>		
	<b>Tel</b>		
	<b>E-mail</b>		
<b>Reference (if any):</b>			



**QROPS CERTIFICATE:**

In my capacity as scheme manager of the above named QROPS, I certify that:

- This scheme is a qualifying recognised overseas pension scheme (QROPS) under UK tax law and has **not** been excluded from being a QROPS by HM Revenue and Customs (HMRC) in the UK. **I enclose a copy of the letter from HMRC accepting the scheme's status as a QROPS.** I will let you know immediately if the scheme is excluded from being a QROPS at any time before the transfer takes place.
- This QROPS is able and willing to receive the transfer payment and we will use the transfer payment to provide retirement benefits in this QROPS for the person named above.
- Except where the QROPS falls within regulation 3(1A) of The Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206], the benefits payable to the member under the scheme, to the extent that they consist of the member's relevant transfer fund, or ring-fenced transferred funds are payable no earlier than they would be if pension rule 1 in section 165 of the Finance Act 2004 applied [\(as modified by the Pensions Schemes \(Application of UK Provisions to Relevant Non-UK Schemes\) Regulations 2006 \[SI 2006/207\]\)](#), or if payable earlier, are only payable in the circumstances in which they would have been authorised member payments if they were made by a registered pension scheme. In addition, I confirm that I satisfy regulation 3(1)(b) of those regulations [Si 2006/206]. .
- Both the member and we understand that the transfer value represents the whole of the member's Pension Credit AVC Fund in respect of the rights to which the transfer value relates, including any Safeguarded Rights.
- We have given the member a statement showing the benefits we will award for the transfer payment and the conditions (if any) on which those benefits could be forfeited or withheld. **We enclose a copy of that statement, signed by us and endorsed by the member.**

Please select ONE of the following statements:

- This QROPS is an occupational pension scheme. The person named above is in an employment to which the QROPS applies and is a member of this QROPS.  
OR
- This QROPS is an overseas public service scheme falling within the definition of regulation 3(1B) of Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206]. The person named above is in an employment to which the QROPS applies and is a member of this QROPS.  
OR
- This QROPS is an international organisation falling within the definition of regulation 2(5) of Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006 [SI 2006/206]. The person named above is a member of the QROPS and is employed by that international organisation.  
OR
- This QROPS is not an occupational scheme but the person named above is a member of this QROPS and is resident in the country where the receiving QROPS is based.  
OR
- This QROPS is not an occupational scheme but the person named above is a member of the QROPS and is resident in a country in the European Economic Area (EEA) and the QROPS is based in another EEA country.  
OR
- None of the above apply, please insert alternative description and providing scheme documentation:


<b>Payment instructions:</b>		
If the transfer value becomes payable the payment should be made to:		
<b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b>		
<b>Signed</b>		<b>QROPS Stamp</b>
<b>Full name and position</b>		
<b>Date</b>		

## Confirmation of Receipt of Transfer Value Payment by Scheme Manager of a Qualifying Recognised Overseas Pension Scheme (QROPS)

<b>DETAILS OF THE SCHEME MEMBER TRANSFERRING PENSION RIGHTS FROM THE AVC ARRANGEMENT UNDER THE LOCAL GOVERNMENT PENSION SCHEME (LGPS):</b>			
<b>Surname</b>		<b>Forename(s)</b>	
<b>Principal residential address</b>			
<b>National Insurance Number</b>		<b>Date of birth</b>	

<b>DETAILS OF THE QUALIFYING RECOGNISED OVERSEAS PENSION SCHEME (QROPS):</b>			
<b>Full name of the QROPS:</b>			
<b>QROPS reference number:</b>			
<b>Full name, official address, business telephone number and, where available, electronic mail address of the manager of the QROPS:</b>	<b>Name</b>		
	<b>Address</b>		
	<b>Tel</b>		
	<b>E-mail</b>		

<b>QROPS CONFIRMATION:</b>		
<p>In my capacity as scheme manager of the above named QROPS, I confirm that:</p> <ul style="list-style-type: none"> <li>• This scheme has <b>not</b> been excluded from being a QROPS by HM Revenue and Customs (HMRC) in the UK</li> <li>• I have received the full transfer value payment of £_____</li> <li>• I have applied the payment to the provision of retirement benefits for the person named above in the QROPS named above.</li> </ul>		
<b>Signed</b>		<b>QROPS Stamp</b>
<b>Full name and position</b>		
<b>Date</b>		

## Annex 22

### Pension Credit Member's AVC Transfer Request Form

#### Request for Payment of Cash Equivalent Transfer Value to an Occupational Pension Scheme that was contracted-in on 5 April 2016

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) AVC Pension Credit rights to be transferred to another scheme. Return the completed form to us at: **[Administering authority to enter relevant address]**

Please note that we cannot pay, or instruct our AVC provider to pay, the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out]**

#### About you and the registered pension scheme to which you elect to transfer your LGPS pension credit AVC Fund

1 Title								
2 Surname								
3 Forename(s)								
4 Date of birth								
5 National Insurance Number *								
6 Address								
	Postcode							
7 Full name & address of the registered pension scheme & scheme administrator (if different to which you want your AVC Fund to be transferred (if more than one scheme please give second scheme details on separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes)								
	Post code							

## DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE

### I declare that:

- I have received details of the AVC Fund I hold under the Local Government Pension Scheme (LGPS) administered by **XXXX** and details of the cash equivalent transfer value (CETV) of the AVC Fund.
- I have received a statement from the scheme(s) to which I wish the cash equivalent transfer value to be paid showing the benefits the transfer payment would buy for me in that scheme or schemes.
- \*If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a pension or annuity derived from AVCs granted to me following a divorce or dissolution of a civil partnership
- In addition to the rights I am electing to transfer to the scheme named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS pension credit AVCs that are not in payment.(i.e. from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)

**Formal election to transfer my LGPS pension credit AVC Fund to the registered pension scheme named on this form**

- Having considered the choices available to me I elect that the realisable value of my AVC Fund to be transferred to the scheme(s) I have named on this form (and in the proportions shown by me if I have indicated that I wish the transfer value to be split between more than one scheme).

**I understand that:**

- The CETV payable to the new scheme(s) represents the whole of the realisable value of my AVC Fund and the amount payable will be determined on or about (or by reference to) the date of my transfer election.
- The benefits the transfer value buys in the new scheme(s) may be in a different form and of a different amount to those which I or my dependants may otherwise have become entitled to from the AVC Fund
- There is no statutory requirement on the receiving scheme(s) to provide for survivor's benefits out of the transfer payment
- It is my responsibility to ensure the benefits the transfer value buys in the new scheme(s) are suitable for me and my family and that no responsibility for this rests with the AVC provider, **XXXX** Pension Fund, the LGPS administering authority or my former employer
- On payment of the transfer value I will have no further benefits in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the AVC provider, **XXXX** Pension Fund, the LGPS administering authority or my former employer for or in relation to any rights to which the transfer value relates.

If I was aged 54 and 8 months or older when I requested details of the Cash Equivalent Transfer Value (CETV) which I now elect to be transferred to the scheme(s) I have named on this form I acknowledge that:

- I have been provided with a statement of the alternative options available to me under the Local Government Pension Scheme
- The scheme to which I wish the CETV to be paid may offer different options, including the option to select an annuity
- Different options have different features, different rates of payment, different charges and different tax implications and I have been made aware of the guidance at [www.moneyadvice.service.org.uk/en/articles/free-printed-guides#pensions-and-retirement](http://www.moneyadvice.service.org.uk/en/articles/free-printed-guides#pensions-and-retirement) called "Your pension: it's time to choose" that explains the characteristic features of the options
- I am aware that, by visiting [www.pensionwise.gov.uk](http://www.pensionwise.gov.uk), free, impartial, advice and guidance was available to help me understand my options before deciding to proceed with the transfer of my AVC Fund and that I should also have considered taking independent financial advice
- There may be tax implications associated with flexibly accessing ~~flexible~~ benefits from the scheme to which I wish the CETV to be paid, that income from a pension is taxable, and that the rate at which income from a pension is taxable depends on the amount of income I receive from a pension and from other sources.

**To the best of my knowledge and belief, I declare the information given in this form is correct and complete.**

Signed

Date

**Request for Payment of a Transfer Value from Administrators  
/ Trustees of an Occupational Pension Scheme that was  
contracted-in on 5 April 2016  
and Receiving Scheme Discharge Form**

**Instructions to administrators / trustees of the new scheme:**

Please complete **Parts A** and **B** and the relevant section in **Part C**.

Then return the completed form to:

**[Administering authority to enter appropriate info]**

<b>PART A</b>	<b>PLEASE COMPLETE THIS PART IN ALL CASES:</b>
<b>Member's Full Name</b>	
<b>Member's date of birth</b>	
<b>Member's NI Number</b>	
<b>Name of New Pension Scheme ('the Scheme')</b>	
<b>Address of New Pension Scheme which is to receive the transfer value:</b>	
	Postcode

**PART B: PLEASE READ THIS CERTIFICATE CAREFULLY AND COMPLETE IT FULLY. THE **XXXX** PENSION FUND WILL NOT ACCEPT INCOMPLETE OR UNSATISFACTORY FORMS.**

I certify that:

- 'The Scheme' is a registered pension scheme with HM Revenue and Customs (HMRC), Pension Scheme Tax Reference (PSTR): \_\_\_\_\_.
- I enclose a copy of 'the Scheme's' registration certificate [not required if 'the Scheme' is a Statutory Scheme].
- I authorise HMRC to provide the **XXXX** Pension Fund with independent confirmation or otherwise that 'the Scheme' is registered with them.
- 'The Scheme' is an occupational pension scheme:
  - **\*a self-administered scheme**, or
  - **\*an insured scheme** i.e. a pension scheme where all of the income and other assets are invested in policies of insurance
- 'The Scheme' satisfies the requirements of the Pension Sharing (Pension Credit Benefit) Regulations 2000 (SI 2000/1054) and is not disqualified as a destination for a Pension Credit under the Pension Sharing (Implementation and Discharge of Liability) Regulations 2000 (SI 2000/1053).
- \*The member named in Part A is an employee of an employer that contributes to 'the Scheme' and the employee became a member of 'the Scheme' on \_\_\_\_\_.
- 'The Scheme' is both able and willing to accept the transfer value offered.
- The member has been given a statement showing details of the benefits the transfer value will buy in 'the Scheme'.
- The member's transfer value accepted by 'the Scheme' will be used to provide transfer credits for the member.
- Please also delete one of the following statements:
  - The member will be able to access benefits from this scheme before age 55 (even if the scheme administrator not has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has not in fact ceased to carry on the member's occupation
- OR
- - The member will only be able to access benefits from this QROPS on and after age 55 (or earlier if the scheme administrator has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has in fact ceased to carry on the member's occupation)

\* *Delete as appropriate.*

<b>Signature of authorised person</b>		<b>Pension Scheme Stamp:</b>
<b>Full name and position</b>		
<b>Date</b>		



**PART C: Payment Details – please complete the section that applies to your scheme – you must complete one of the two sections.**

<b>SELF ADMINISTERED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay, or instruct its AVC provider to pay, the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme)</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable the payment should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

<b>INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay, or instruct its AVC provider to pay, the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme).</p>			
<p>If the transfer value becomes payable I understand that, in accordance with section 266 of the Finance Act 2004, the payment must be made to the Scheme Administrator (as defined in sections 270 to 274 of that Act) or to an Insurance Company that issued any of the policies insuring the benefits in 'the Scheme'</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable, the payment to the Scheme Administrator or Insurance Company should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

**Annex 23**

**Pension Credit Member's AVC Transfer Request Form**

**Request for Payment of Cash Equivalent Transfer Value to  
a Personal Pension Scheme**

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) AVC Pension Credit rights to be transferred to another scheme. Return the completed form to us at: **[Administering authority to enter relevant address]**

Please note that we cannot pay, or instruct our AVC provider to pay, the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which **[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out]**

<b>About you and the registered pension to which you elect to transfer your LGPS pension credit AVC Fund</b>											
<b>1 Title</b>											
<b>2 Surname</b>											
<b>3 Forename(s)</b>											
<b>4 Date of birth</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%; height: 20px;"></td> </tr> </table>										
<b>5 National Insurance Number *</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 12.5%; height: 20px;"></td> <td style="width: 12.5%; height: 20px;"></td> <td style="width: 12.5%; height: 20px;"></td> <td style="width: 12.5%; height: 20px;"></td> <td style="width: 12.5%; height: 20px;"></td> <td style="width: 12.5%; height: 20px;"></td> <td style="width: 12.5%; height: 20px;"></td> <td style="width: 12.5%; height: 20px;"></td> <td style="width: 12.5%; height: 20px;"></td> <td style="width: 12.5%; height: 20px;"></td> </tr> </table>										
<b>6 Address</b>											
	<b>Postcode</b>										
<b>7 Full name &amp; address of the registered personal pension scheme &amp; scheme administrator (if different) to which you want your AVC Fund to be transferred (if more than one scheme please give second scheme details on separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes)</b>											
	<b>Post code</b>										

## DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE

### I declare that:

- I have received details of the AVC Fund I hold under the Local Government Pension Scheme (LGPS) administered by **XXXX** and details of the cash equivalent transfer value (CETV) of the AVC Fund.
- I have received a statement from the scheme(s) to which I wish the cash equivalent transfer value to be paid showing the benefits the transfer payment would buy for me in that scheme or schemes.
- \*If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a pension or annuity derived from AVCs granted to me following a divorce or dissolution of a civil partnership
- In addition to the rights I elect to transfer to the pension scheme named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS pension credit AVCs that are not in payment.(i.e. from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)

**Formal election to transfer my LGPS pension credit AVC Fund to the registered pension scheme named on this form**

- Having considered the choices available to me I elect that the realisable value of my AVC Fund to be transferred to the scheme(s) I have named on this form (and in the proportions shown by me if I have indicated that I wish the transfer value to be split between more than one scheme).

**I understand that:**

- The CETV payable to the new scheme(s) represents the whole of the realisable value of my AVC Fund and the amount payable will be determined on or about (or by reference to) the date of my transfer election.
- The benefits the transfer value buys in the new scheme(s) may be in a different form and of a different amount to those which I or my dependants may otherwise have become entitled to from the AVC Fund
- There is no statutory requirement on the receiving scheme(s) to provide for survivor's benefits out of the transfer payment
- It is my responsibility to ensure the benefits the transfer value buys in the new scheme(s) are suitable for me and my family and that no responsibility for this rests with the AVC provider, **XXXX** Pension Fund, the LGPS administering authority or my former employer
- On payment of the transfer value I will have no further benefits in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the AVC provider, **XXXX** Pension Fund, the LGPS administering authority or my former employer for or in relation to any rights to which the transfer value relates.

If I was aged 54 and 8 months or older when I requested details of the Cash Equivalent Transfer Value (CETV) which I now elect to be transferred to the scheme(s) I have named on this form I acknowledge that:

- I have been provided with a statement of the alternative options available to me under the Local Government Pension Scheme
- The scheme to which I wish the CETV to be paid may offer different options, including the option to select an annuity
- Different options have different features, different rates of payment, different charges and different tax implications and I have been made aware of the guidance at [www.moneyadvice.service.org.uk/en/articles/free-printed-guides#pensions-and-retirement](http://www.moneyadvice.service.org.uk/en/articles/free-printed-guides#pensions-and-retirement) called "Your pension: it's time to choose" that explains the characteristic features of the options
- I am aware that, by visiting [www.pensionwise.gov.uk](http://www.pensionwise.gov.uk), free, impartial, advice and guidance was available to help me understand my options before deciding to proceed with the transfer of my AVC Fund and that I should also have considered taking independent financial advice
- There may be tax implications associated with flexibly accessing ~~flexible~~ benefits from the scheme to which I wish the CETV to be paid, that income from a pension is taxable, and that the rate at which income from a pension is taxable depends on the amount of income I receive from a pension and from other sources.

**To the best of my knowledge and belief, I declare the information given in this form is correct and complete.**

Signed

Date

## Request for Payment of a Transfer Value from Administrators of a Personal Pension Scheme and Receiving Scheme Discharge Form

### Instructions to administrators of the new scheme:

Please complete **Parts A, B** and the relevant section in **Part C**.

Then return the completed form to:

**[Administering authority to enter appropriate info]**

<b>PART A</b>	<b>PLEASE COMPLETE THIS PART IN ALL CASES:</b>
<b>Member's Full Name</b>	
<b>Member's date of birth</b>	
<b>Member's NI Number</b>	
<b>Name of Personal Pension Scheme ('the Scheme')</b>	
<b>Address of Personal Pension Scheme which is to receive the transfer value:</b>	
	Postcode

**PART B: PLEASE READ THIS CERTIFICATE CAREFULLY AND COMPLETE IT FULLY. THE **XXXX** PENSION FUND WILL NOT ACCEPT INCOMPLETE OR UNSATISFACTORY FORMS.**

I certify that:

- The person named in Part A is a member of 'the Scheme' and has agreed to be bound by its rules.
- The member has been given a statement showing details of the benefits the transfer value will buy in 'the Scheme' and has authorised 'the Scheme' to accept the transfer value
- 'The Scheme' is both able and willing to accept the transfer value offered
- 'The Scheme' satisfies the requirements of the Pension Sharing (Pension Credit Benefit) Regulations 2000 (SI 2000/1054) and is not disqualified as a destination for a Pension Credit under the Pension Sharing (Implementation and Discharge of Liability) Regulations 2000 (SI 2000/1053).
- The Scheme is not an occupational pension scheme and is established by a person within section 154(1) of the Finance Act 2004
- 'The Company' is a financial institution.
- 'The Scheme' is a registered pension scheme with HM Revenue and Customs (HMRC), Pension Scheme Tax Reference (PSTR): \_\_\_\_\_.
- I enclose a copy of 'the Scheme's' registration certificate.
- I authorise HMRC to provide the **XXXX** Pension Fund with independent confirmation or otherwise that 'the Scheme' is registered with them.
- 'The Scheme' will use the transfer value to provide rights for the member.
- I understand that the **XXXX** Pension Fund will not pay, or instruct its AVC provider to pay, the transfer value if they are dissatisfied with the completion of this form or the information provided above or if they do not receive evidence of 'the Scheme's' HMRC registered status
- Please also delete one of the following statements:
  - The member will be able to access benefits from this scheme before age 55 (even if the scheme administrator not has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has not in fact ceased to carry on the member's occupation
- OR
- - The member will only be able to access benefits from this QROPS on and after age 55 (or earlier if the scheme administrator has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has in fact ceased to carry on the member's occupation)

<b>Signature of authorised person</b>		<b>Official Company Stamp:</b>
<b>Full name and position</b>		
<b>Date</b>		

**PART C: Payment Details – please complete the section that applies to your scheme – you must complete one of the two sections.**

<b>INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I certify that 'the Scheme' is an "insured scheme" i.e. a pension scheme where <b>all</b> the income and other assets of the scheme are invested in policies of insurance.</p> <p>I understand the <b>XXXX</b> Pension Fund will not pay, or instruct its AVC provider to pay, the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered status.</p> <p>If the transfer value becomes payable I understand that, in accordance with section 266 of the Finance Act 2004, the payment must be made to the Scheme Administrator (as defined in sections 270 to 274 of that Act) or to an Insurance Company that issued any of the policies insuring the benefits in 'the Scheme'</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable, the payment to the Scheme Administrator or Insurance Company should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

<b>SCHEME THAT IS NOT AN INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I certify that 'the Scheme' is <b>not</b> an "insured scheme" i.e. it is <b>not</b> a pension scheme where <b>all</b> the income and other assets of the scheme are invested in policies of insurance.</p> <p>I understand the <b>XXXX</b> Pension Fund will not pay, or instruct its AVC provider to pay, the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of the HMRC registered status of 'the Scheme'.</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable the payment should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

## Annex 24

### Pension Credit Member's AVC Transfer Request Form

**Request for Payment of Cash Equivalent Transfer Value to  
a salary-related Occupational Pension Scheme that was contracted-out  
on 5 April 2016**

Please complete this form if you want the value of your Local Government Pension Scheme (LGPS) AVC Pension Credit rights to be transferred to another scheme. Return the completed form to us at:  
**[Administering authority to enter relevant address]**

Please note that we cannot pay, or instruct our AVC provider to pay, the transfer value until or unless we receive and are satisfied with the Receiving Scheme Discharge Form which  
**[administering authority to enter appropriate wording e.g.**

- **you should get your new scheme to complete and return to you so that you can attach it to this form, or**
- **we have asked your new scheme to complete and return to the Pensions Section]**

**[The administering authority should also enter information here on any other actions the scheme member needs to take to comply with the administering authority's working practices when dealing with transfers out]**

#### About you and the registered pension scheme to which you elect to transfer your LGPS pension credit AVC Fund

1 Title								
2 Surname								
3 Forename(s)								
4 Date of birth								
5 National Insurance Number *								
6 Address								
	Postcode							
7 Full name of registered pension scheme & scheme administrator address of the scheme to which you want your AVC Fund to be transferred (if more than one scheme please give second scheme details on								



<p>separate sheet and indicate in what proportions you would like the transfer payment to be split between the schemes)</p>	<p>Post code</p>
---	------------------

**DECLARATION AND ELECTION FOR PAYMENT OF TRANSFER VALUE**

**I declare that:**

- I have received details of the AVC Fund I hold under the Local Government Pension Scheme (LGPS) administered by **XXXX** and details of the cash equivalent transfer value (CETV) of the AVC Fund.
- I have received a statement from the scheme(s) to which I wish the cash equivalent transfer value to be paid showing the benefits the transfer payment would buy for me in that scheme or schemes.
- \*If I have not quoted a National Insurance number on this form this is because I do not qualify for one.
- I am / am not [*please delete as appropriate*] already in receipt of a pension or annuity derived from AVCs granted to me following a divorce or dissolution of a civil partnership
- In addition to the rights I elect to transfer to the pension scheme named on this form, I hold / do not hold [*please delete as appropriate*] any other LGPS pension credit AVCs that are not in payment.(i.e. from a Pension Credit granted to me following a divorce or dissolution of a civil partnership)

**Formal election to transfer my LGPS pension credit AVC Fund to the registered pension scheme name on this form**

- Having considered the choices available to me I elect that the realisable value of my AVC Fund to be transferred to the scheme(s) I have named on this form (and in the proportions shown by me if I have indicated that I wish the transfer value to be split between more than one scheme).

**I understand that:**

- The CETV payable to the new scheme(s) represents the whole of the realisable value of my AVC Fund and the amount payable will be determined on or about (or by reference to) the date of my transfer election.
- The benefits the transfer value buys in the new scheme(s) may be in a different form and of a different amount to those which I or my dependants may otherwise have become entitled to from the AVC Fund
- It is my responsibility to ensure the benefits the transfer value buys in the new scheme(s) are suitable for me and my family and that no responsibility for this rests with the AVC provider, **XXXX** Pension Fund, the LGPS administering authority or my former employer
- On payment of the transfer value I will have no further benefits in respect of the rights to which the transfer value relates. Neither I nor my dependants will have any further claim in any circumstances or in any form on the AVC provider, **XXXX** Pension Fund, the LGPS administering authority or my former employer for or in relation to any rights to which the transfer value relates.

If I was aged 54 and 8 months or older when I requested details of the Cash Equivalent Transfer Value (CETV) which I now elect to be transferred to the scheme(s) I have named on this form I acknowledge that:

- I have been provided with a statement of the alternative options available to me under the Local Government Pension Scheme
- The scheme to which I wish the CETV to be paid may offer different options, including the option to select an annuity
- Different options have different features, different rates of payment, different charges and different tax implications and I have been made aware of the guidance at [www.moneyadvice.service.org.uk/en/articles/free-printed-guides#pensions-and-retirement](http://www.moneyadvice.service.org.uk/en/articles/free-printed-guides#pensions-and-retirement) called "Your pension: it's time to choose" that explains the characteristic features of the options
- I am aware that, by visiting [www.pensionwise.gov.uk](http://www.pensionwise.gov.uk), free, impartial, advice and guidance was available to help me understand my options before deciding to proceed with the transfer of my AVC Fund and that I should also have considered taking independent financial advice
- There may be tax implications associated with flexibly accessing ~~flexible~~ benefits from the scheme to which I wish the CETV to be paid, that income from a pension is taxable, and that the rate at which income from a pension is taxable depends on the amount of income I receive from a pension and from other sources.

**To the best of my knowledge and belief, I declare the information given on this form is correct and complete**

Signed

Date

## Request for Payment of a Transfer Value from Administrators / Trustees of a Defined Benefit Occupational Pension Scheme that was contracted-out on 5 April 2016 and Receiving Scheme Discharge Form

### Instructions to administrators / trustees of the new scheme:

Please complete **Parts A** and **B** and the relevant section in **Part C**.

Then return the completed form to:

**[Administering authority to enter appropriate info]**

<b>PART A</b>	<b>PLEASE COMPLETE THIS PART IN ALL CASES:</b>
<b>Member's Full Name</b>	
<b>Member's date of birth</b>	
<b>Member's NI Number</b>	
<b>Name of New Pension Scheme ('the Scheme')</b>	
<b>Address of New Pension Scheme which is to receive the transfer value:</b>	
	Postcode

**PART B: PLEASE READ THIS CERTIFICATE CAREFULLY AND COMPLETE IT FULLY. THE **XXXX** PENSION FUND WILL NOT ACCEPT INCOMPLETE OR UNSATISFACTORY FORMS.**

I certify that:

- 'The Scheme' is a registered pension scheme with HM Revenue and Customs (HMRC), Pension Scheme Tax Reference (PSTR):\_\_\_\_\_.
- I enclose a copy of 'the Scheme's' registration certificate [not required if 'the Scheme' is a Statutory Scheme].
- I authorise HMRC to provide the **XXXX** Pension Fund with independent confirmation or otherwise that 'the Scheme' is registered with them.
- 'The Scheme' is a salary related occupational pension scheme that was contracted-out on 5 April 2016:
  - **\*a self-administered scheme, or**
  - **\*an insured scheme** i.e. a pension scheme where all of the income and other assets are invested in policies of insurance
- 'The Scheme' satisfies the requirements of the Pension Sharing (Pension Credit Benefit) Regulations 2000 (SI 2000/1054) and is not disqualified as a destination for a Pension Credit under the Pension Sharing (Implementation and Discharge of Liability) Regulations 2000 (SI 2000/1053).
- \*The member named in Part A is an employee of an employer that contributes to 'the Scheme' and the employee became a member of 'the Scheme' on \_\_\_\_\_.
- 'The Scheme' is both able and willing to accept the transfer value offered.
- The member has been given a statement showing details of the defined benefits the transfer value will buy in 'the Scheme'.
- The ECON and SCON are E \_\_\_\_\_ and S \_\_\_\_\_.
- The Scheme' was a Contracted-Out Salary Related Scheme (or was the active COSR part of a formerly Contracted-Out Mixed Benefit Scheme)
- Please also delete one of the following statements:
  - The member will be able to access benefits from this scheme before age 55 (even if the scheme administrator not has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has not in fact ceased to carry on the member's occupation
  - OR**
  - The member will only be able to access benefits from this QROPS on and after age 55 (or earlier if the scheme administrator has received evidence from a registered medical practitioner that the member is, and will continue to be, incapable of carrying on the member's occupation because of physical or mental impairment, and the member has in fact ceased to carry on the member's occupation)

\* Delete as appropriate.

<b>Signature of authorised person</b>		<b>Pension Scheme Stamp:</b>
<b>Full name and position</b>		
<b>Date</b>		

**PART C: Payment Details – please complete the section that applies to your scheme – you must complete one of the two sections.**

<b>SELF ADMINISTERED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay, or instruct its AVC provider to pay, the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme)</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable the payment should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	
<b>Full name and position</b>			

<b>INSURED SCHEME - PAYMENT CERTIFICATE</b>			
<p>I understand the <b>XXXX</b> Pension Fund will not pay, or instruct its AVC provider to pay, the transfer value if they are dissatisfied with the completion of this form or do not receive evidence of 'the Scheme's' HMRC registered pension scheme status (other than a Statutory Scheme).</p>			
<p>If the transfer value becomes payable I understand that, in accordance with section 266 of the Finance Act 2004, the payment must be made to the Scheme Administrator (as defined in sections 270 to 274 of that Act) or to an Insurance Company that issued any of the policies insuring the benefits in 'the Scheme'</p>			
<p><b>Payment instructions:</b>                      If the transfer value becomes payable, the payment to the Scheme Administrator or Insurance Company should be made to:  <b>[Administering authority to indicate here the information they require in order to process the transfer payment e.g. receiving scheme's bank details, etc]</b></p>			
<b>Signature of authorised person</b>		<b>Date</b>	

<b>Full name and position</b>	
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