

## Annual Allowance - Scheme Pays Quote Request

### Scheme Pays

There are two types of Scheme Pays: Mandatory and Voluntary.

You can use Mandatory Scheme Pays if:

- Your Pension Input Amount within a single Civil Service Pension Scheme is in excess of £40,000
- The tax charge resulting from the excess within that scheme is over £2,000\*
- Your Scheme Pays deduction is applied to the benefits within that scheme only.

\*limits may apply to members with a tapered annual allowance

You can use Voluntary Scheme Pays if:

- you do not meet the Mandatory Scheme Pays criteria but you still wish to pay your tax charge by Scheme Pays.

### Applying for Scheme Pays

You will need to advise HM Revenue & Customs (HMRC) if you plan to use Scheme Pays. The process for applying for Scheme Pays is shown below.

Please note: in accordance with the Registered Pension Schemes Regulations (2011), once we have received your acceptance form, you cannot withdraw it.

Action	Deadline date
You receive a Pension Savings Statement	<b>By 6 October 2018</b>
Complete and return to us a Scheme Pays quote request form	<b>By 9 November 2018</b>
We issue you with your Scheme Pays quote	<b>By 30 November 2018</b>
If you decide to go ahead with using Scheme Pays, you complete and return your Scheme Pays form accepting the quote	<b>By 14 December 2018</b>
We process your Scheme Pays deductions	<b>By 28 December 2018</b>
You notify HMRC that you have a tax charge owing and your intention to pay it using Scheme Pays	<b>By 31 January 2019</b>
If you're using Voluntary Scheme Pays, we'll pay your tax charge	<b>By 31 January 2019</b>
If you're using Mandatory Scheme Pays, we'll pay your tax charge	<b>By 14 February 2020</b>

Tax is your responsibility. If you are liable to pay any Annual Allowance tax charge, you should follow HM Revenue & Customs guidelines for calculating, declaring and paying any tax due. Information on how to calculate whether there is any tax to pay is available at: [www.hmrc.gov.uk/pensionschemes/calc-aa.htm](http://www.hmrc.gov.uk/pensionschemes/calc-aa.htm)

Please complete and return this form to us using this email address:

[schemepays@MyCSP.co.uk](mailto:schemepays@MyCSP.co.uk)

**When you complete this form, please remember to:**

- use CAPITAL LETTERS
- include your National Insurance (NI) number

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### Your personal details

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Full name	
Current address and postcode	
Telephone number	
Email address	
National Insurance number	
Member Number	

\* Your member number is the eight digit reference number which can be found on your Pension Savings Statement (PSS).

## Your Scheme Pays information

Using your answers we will check your eligibility for Scheme Pays. If you are eligible we will provide you with a quote showing the permanent effect Scheme Pays will have on your Civil Service pension benefits:

The tax year you exceeded the Annual Allowance and a tax charge is payable (e.g. 2017 / 18)	
The total Annual Allowance <b>tax charge</b> from all your pension arrangements	
Amount of tax charge resulting from your Civil Service pension benefits	
Are you subject to a tapered (reduced) Annual Allowance	Y / N
Is your request to amend a previous Scheme Pays?	
If yes, please detail the total annual allowance tax charge you now wish to pay for the tax year to which it relates.	

If you have benefits in both the PCSPS and alpha and would like to receive separate scheme pays quotes for each scheme please complete the table below, if not your combined tax charge will be processed as a voluntary scheme pays option.

Amount of tax charge from your Principal Civil Service Pension Scheme (classic / classic plus / premium / nuvos)	
Amount of tax charge from your Civil Service and Others Pension Scheme (alpha)	

The Annual Allowance tax charge is not shown on your Pension Savings Statement. Information on how to calculate whether there is any tax to pay is available at: [www.hmrc.gov.uk/pensionschemes/calc-aa.htm](http://www.hmrc.gov.uk/pensionschemes/calc-aa.htm) You will need to make a separate quote request each year you exceed the Annual Allowance..

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**Your declaration** - Please tick the boxes to confirm the following:

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I understand it is my responsibility to read the guidance on the HM Revenue & Customs website in relation to Scheme Pays	
I understand that if I choose not to proceed with Scheme Pays, I must make other arrangements with HM Revenue & Customs to pay the Annual Allowance tax charge	
The Annual Allowance tax charge shown above has been calculated in accordance with HMRC guidance	
I am aware that if I accept the Scheme Pays quote, I cannot withdraw from the arrangement	

Full name	
Date	