HM Revenue & Customs

Application for protection of your lifetime allowance – fixed protection

You should use this form to apply for 'fixed protection' of your lifetime allowance. Fixed protection is protection against a lifetime allowance charge in accordance with paragraph 14, Schedule 18 Finance Act 2011.

Please read APSS227 Notes *Protection of your lifetime allowance – fixed protection* to help you fill in this form. For a copy of these notes go to **www.hmrc.gov.uk** and under *Quick links* select *Forms*.

You must fill in all the sections on this form then sign and date it. We will return the form to you if it is incomplete. **We must receive your form on or before 5 April 2012.**

You should not fill in this form if you:

- have primary protection from the lifetime allowance or
- will hold enhanced protection from the lifetime allowance on or after 6 April 2012.

To find out what you can expect from us and what we expect from you go to **www.hmrc.gov.uk/charter** and have a look at *Your Charter*.

Your details

1 **Full name**

Title – enter MR, MRS, MISS, MS or other title

MR

First name and any middle name(s)

DAVID ANTHONY

Surname

WOOD

2 **National Insurance number**

NP 9 0 6 8 5 8 B

3 **Unique Taxpayer Reference** *if known*

22785 36358

4 **Date of birth** *DD MM YYYY*

08 03 1968

5 **Address** *including non-UK addresses*

1 CALVERLEY ROAD
OULTON
LEEDS

Postcode LS26 8JD

Country UK

6 **Do you plan to take any of your pension benefits between 6 April 2012 and 31 July 2012?**

No ✓ Yes

Primary protection

7 **Do you have primary protection from the lifetime allowance?**

No ✓

Yes If Yes, you cannot benefit from fixed protection and you should not fill in this form

Enhanced protection

8 **Do you have enhanced protection from the lifetime allowance?**

No ✓ If No, go to Declaration

Yes If Yes, go to box 9
To benefit from fixed protection you must not hold enhanced protection on or after 6 April 2012 – see notes

Enhanced protection continued

9 **Please confirm you will not hold enhanced protection on or after 6 April 2012** *tick box below*

I confirm I will give up enhanced protection before 6 April 2012

We must receive your notice to give up enhanced protection on or before 5 April 2012. Ticking this box is ***not*** *notice to give up enhanced protection - see notes*

Declaration

I wish to apply for fixed protection and declare that:

☑ to the best of my knowledge and belief the information given on this application is correct and complete. I will notify HM Revenue & Customs (HMRC) if any information in the application or in connection with the application becomes incorrect **and**

☑ I will notify HMRC if, on or after 6 April 2012, I have any benefit accrual or the provisions of paragraph 14(4), Schedule 18 Finance Act 2011 apply, in which case fixed protection will no longer apply. I understand I have to notify HMRC within 90 days of such an event and that if I fail to do so I may be liable to penalties.

Signature

David Wood

Date *DD MM YY*

02 04 2012

If you have signed on behalf of someone else, enter the capacity. *See notes*

Your name

~~DAVID ANTHONY WOOD~~

Your address

Loss of fixed protection under auto-enrolment

From 2012 if your employer is subject to the automatic enrolment duty they will have to automatically enrol you into a qualifying workplace pension scheme. This could be an occupational pension scheme, a workplace personal pension scheme or the National Employment Savings Trust (NEST). If you are claiming fixed protection you must opt out of such pension arrangements within one month or you will build up benefits and your fixed protection will be lost.

Please send your completed form to:
HM Revenue & Customs
Pension Schemes Services
FitzRoy House
Castle Meadow Road
NOTTINGHAM
NG2 1BD

HM Revenue & Customs

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Your details

1 **Full name**

Title - enter MR, MRS, MISS, MS or other title

MRS

First name and any middle name(s)

KAREN

Surname

WOOD

2 **National Insurance number**

NY 27 00 43 A

3 **Unique Taxpayer Reference** *if known*

7911537605

4 **Date of birth** *DD MM YYYY*

19 08 1972

5 **Address** *including non-UK addresses*

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OULTON
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Postcode LS26 8JD

Country UK

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Yes If Yes, go to box 9

To benefit from fixed protection you must not hold enhanced protection on or after 6 April 2012 - see notes

Enhanced protection continued

9 **Please confirm you will not hold enhanced protection on or after 6 April 2012** *tick box below*

I confirm I will give up enhanced protection before 6 April 2012 ☐

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Signature

K Wood.

Date DD MM YYYY

03 04 2012

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Your name

Your address

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