

12 December 2018

Pension Transfers Department
Pension Practitioner Ltd
Daws House
33-35 Daws Lane
London
NW7 4SD
UK

Momentum Pensions Malta Limited
Ground Floor, Crown Marina
Ta' Xbiex Seafront
Ta' Xbiex, XBX1027, Malta

T +356 2787 7677
F +356 2787 7671

www.momentumpensions.com

Dear Sir/Madam,

Re: Transfer Documentation for Mr Allan Reginald Michael Young – (YT023412D)

Please find enclosed the transfer application being submitted on behalf of the above member.

The Momentum Malta Retirement Trust is an authorised pension scheme in Malta, regulated by the Malta Financial Services Authority and registered on the 28th April 2011 under reference RS/008. HMRC has been notified that the Trust meets the requirements to be a QROPS and has acknowledged the notification on the 3rd of June 2011, assigning QROPS reference number 503849. The HMRC QSM ID number is QSM001539J.

To assist you in carrying out your due diligence of the Momentum Malta Retirement Trust, we have included all the required Scheme and Regulatory Approval documentation within this link:

<https://www.momentumpensions.com/literature/qrops/malta/malta-transfer-information-pack>.

If, however you need any further information or have any questions in relation to our due diligence pack please let us know.

The Momentum Malta Retirement Trust meets the current QROPS regulations as issued by HMRC, abides by HMRC regulations with regards to reporting of any payments made, and will continue to conduct the Scheme in line with regulations as issued. Kindly arrange for the transfer payment to be remitted to the following account details:-

- Bank:	Royal Bank of Scotland International Royal Bank House, 2, Victoria Street, Douglas, Isle of Man, IM99 1NJ
- Account Name:	Momentum Malta Retirement Trust - Member Account
- Sort code:	16-58-80
- Account No:	58597101
- SWIFT:	RBOSIMDX
- IBAN:	GB06 RBOS 1658 8058 5971 01
- Payment Ref:	MMRT re 21318 Young

The bank account is set up in the United Kingdom for a faster and cost effective solution for the member.

We will require details of any part of the transfer which does not relate to a UK Tax Relieved Scheme Fund as highlighted in section 2 sub section 5 of the Pension Schemes Regulations 2006. If this information is not provided, we will take this as confirmation that the transfer value represents UK tax-relieved funds only.

Should you require any additional information, please do not hesitate to contact our office using the details provided above.

Yours faithfully,



John Gray
Team Leader
For Momentum Pensions Malta Limited

OTHERS ARE NO OTHER OBSERVATIONS



Allen J. Inf.

PASSPORT
PASSPORT

Discussion

45R

557667203

YOUNG

ALLAN REGINALD MICHAEL

BRITISH CITIZEN

05 JUN 68

M BRISTOL

29 NOV 71

1990

29 NOV / NOV 28

IF ABOVE

```
F4E8RYC0H7K6ZLAAKEG1A_2XN1CRAT<<<<<<<<
557607203TGBR5206018Y28179<<<<<<<<<<<<06
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- ☒ I certify that the document is a true copy of the original document that I have seen and verified, and that the photo is a true likeness of the person (to be used for verification of identity).
- ☐ I certify that the document is a true copy of the original document (to be used for verification of address).

Signed

Name: IAN WHITBY

Name: TANS
Date: 10.12.18

Date: 10.12.10
Position or capacity: IFA



Momentum

Suma

Gestión Tributaria
Diputación de Alicante

Modelo PEMB

Carta de pago - Providencia de embargo
Carta de pagament - Providencia d'embargament

Expediente / Expedient: 21-2018-017154

Para cualquier aclaración puede acudir a nuestra oficina de
Per a qualsevol aclarament pot acudir a la nostra oficina d'elid

Cod. Grupo: 2018-1-052

Oficina remitente
OF. ORIHUELA
Dirección oficina
C/ DE LA MANCERBERIA, 13
C.P.: Municipio
03300 ORIHUELA
Provincia
ALICANTEYOUNG ALLAN REGINALD MICHAEL
AV RAMBLAS DE OLEZA 15 00 56103189 ORIHUELA
ALICANTE

NIF: X 5688455A

Referencia: 0032860743-13

ORGANISMO: AYUNTAMIENTO DE ORIHUELA

EXPEDIENTE NUMERO: 21-2018-017154

NUM. VALOR V. CAT. -MATR.	CONCEPTO TRIBUTARIO OBJETO TRIBUTARIO	AÑO	FIN VOL. PROV. APR.	PRINCIPAL APREMIO	INTERES TOT. VALOR
ID000171926228 M: 2930CJR	IMPTO. VEHICULOS TRACCION FORD FOCUS /2930CJR	2018	04/05/18 18/05/18	50,00 10,00	0,46 60,46
ID000171926229 M: 7464HYW	IMPTO. VEHICULOS TRACCION LEXUS RX300 /7464HYW	2018	04/05/18 18/05/18	136,70 27,34	1,27 165,31

☐ I certify that the document is a true copy of the original document that I have seen and verified, and that the photo is a true likeness of the person (to be used for verification of identity)

☒ I certify that the document is a true copy of the original document (to be used for verification of address)

Signed:

Name: IAN WHITBY
Date: 10.12.18
Position or capacity: IFA

Momentum

Documento nulo si está anulado, o sin validación de la entidad colaboradora.
El pago no libera de la deuda si es posterior a la fecha señalada.
Document nul si està anulat, o sense validació de l'entitat col·laboradora.
El pagament no allibera del deute si és posterior a la data assenyalada.

Deuda / Deute: 225,77
Costas / Costes: 3,65
Ingresos a Cuenta / Ingressos a compte: 0,00
TOTAL A PAGAR: EUR*****229,42

Validación de pago / validació de pagament
ULTIMO DÍA DE PAGO 10/09/2018

Ejemp. Contribuyente / Exemp. Contribuent

CSV: 0008120184842952505 | Autenticidad verificable mediante CSV en: <https://www.suma.es>

Carta de pago / Carta de Pagament (Mod. A4 P)

YOUNG ALLAN REGINALD MICHAEL

Suma

Gestión Tributaria
Diputación de Alicante

CPR: 9052180

Último día de pago/ Últim dia pagament	Emisora/Emissora	Mod.	Referencia/ Referència	Identificación/Identificació	Importe/Import
10/09/2018	037059	Mod. 2	0032860743-13	1073189253	EUR*****229,42





HM Revenue
& Customs

Qualifying Recognised Overseas Pension Schemes - Member information for pension scheme administrators

About this form

Use this form to give your scheme administrator the information they need to transfer sums or assets held within a registered pension scheme to a Qualifying Recognised Overseas Pension Scheme (QROPS). You must provide this information to your scheme administrator within 60 days of your transfer request. The scheme administrator will need this information before proceeding with your transfer request and HM Revenue & Customs may ask to see this.

Tax charges

There are circumstances in which you may have to pay UK tax on this transfer or later payment out of the overseas scheme even if you are not resident in the UK. Please note if you don't provide this information to your pension scheme administrator within 60 days of your transfer request, your transfer will be subject to the overseas transfer charge. You can find more information about transferring to an overseas pension scheme on gov.uk at www.gov.uk/government/collections/overseas-pension-schemes

About you

<p>1 Your full name</p> <p>Title</p> <p>MR</p> <p>Last name</p> <p>YOUNG</p> <p>First name(s)</p> <p>AILAN REGINALD MICHAEL</p>	<p>5 If the address given in the previous question is not in the UK, please give your last principal address in the UK</p> <p>20 KINGS OAK MEADOW</p> <p>CLUTTON</p> <p>BRISTOL</p> <p>Postcode BS39 5SU</p> <p>Country UK</p>
<p>2 National Insurance number</p> <p>YT 02 34 12 D</p> <p>If you have contacted Jobcentre Plus and are not entitled to a National Insurance number, please state the reasons and give any HMRC reference number that you have received</p> <p>N/A</p>	<p>6 If your principal residential address is outside the UK, please give the date you left the UK DD MM YYYY</p> <p>12 09 2003</p> <p>If you don't have a previous UK address, please tick this box</p> <p><input type="checkbox"/></p>
<p>3 Your date of birth DD MM YYYY</p> <p>05 06 1952</p>	<p>7 Your contact phone number</p> <p>0034 865 661 441</p>
<p>4 Your principal residential address</p> <p>This must not be c/o the scheme manager and must not be a PO Box number unless this is necessary due to the country of residence</p> <p>561 NUEVAS VILLAS</p> <p>C/AS RAMBLAS GOLF</p> <p>03189 ALICANTE</p> <p>ORIHUELA COSTA</p> <p>Country SPAIN</p>	

About the QROPS receiving the transfer

8 HMRC reference number <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> QROPS <u>0015391</u> <u>503849</u>	12 Is the QROPS receiving the transfer an occupational pension scheme? No <input checked="" type="checkbox"/> If No, please go to question 13 Yes <input checked="" type="checkbox"/> If Yes, please go to question 15
9 Name of QROPS <u>MOMENTUM MALTA</u> <u>RETIREMENT TRUST</u>	13 Is the QROPS receiving the transfer an overseas public service scheme? <i>The QROPS you are transferring to will know if they fall within the definition of an overseas public service scheme, as per the definition at regulation 3(1B) SI2006/206</i> No <input checked="" type="checkbox"/> If No, please go to question 14 Yes <input type="checkbox"/> If Yes, please go to question 15
10 Address of QROPS <u>GROUND FLOOR</u> <u>CROWN MARINA</u> <u>TA'XBIEK SEAFRONT</u> <u>TA'XBIEK, Malta</u> Country <u>MX 1027</u>	14 Is the QROPS receiving the transfer an international organisation? <i>The QROPS you are transferring to will know if they fall within the definition of an international organisation, as per the definition at regulation 2(5) SI2006/206</i> No <input checked="" type="checkbox"/> If No, please go to question 21 Yes <input type="checkbox"/> If Yes, please go to question 15
11 Country in which QROPS is established and regulated <u>MALTA</u>	

Your employment details

15 Name of your employer <u>NOT EMPLOYED</u>	18 Date your employment began DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
16 Your job title <input type="text"/>	19 Do you know your payroll tax reference number? No <input type="checkbox"/> If No, please go to question 21 Yes <input type="checkbox"/> If Yes, please go to question 20
17 Address of your employer <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode <input type="text"/> Country <input type="text"/>	20 Payroll tax reference number <input type="text"/>

Acknowledgement

- 21 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?

No

☒

Yes

☐

- 22 I am aware that:

☒

In some circumstances a transfer of funds might not be a recognised transfer and may be treated as an unauthorised payment giving rise to a liability to pay tax in the UK

☒

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

☒

I understand that in some circumstances a transfer of funds might give rise to a liability to pay tax in the UK

☒

I undertake to pay tax to HMRC and provide information relating to taxable transfers

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

Signature



Date DD MM YYYY

07 08 2018

MFSA
MALTA FINANCIAL SERVICES AUTHORITY

Registration No.: RS/008

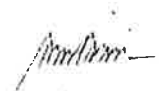
The Malta Financial Services Authority hereby grants to:

MOMENTUM MALTA RETIREMENT TRUST

a registration pursuant to Section 3 of the Special Funds (Regulation) Act, 2002 to carry out the activities of a Retirement Scheme set up in the form of a trust.

This Registration authorises Momentum Malta Retirement Trust to act as a Retirement Scheme under the Special Funds (Regulation) Act, as may be amended from time to time and to carry out the duties listed in Condition 2.1.

The Registration is subject to the conditions attached hereto.



Director General

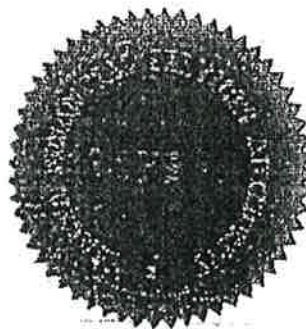
Dated 28th April, 2011

To certify this is a true and faithful copy of an original document. Seen by the undersigned this day the 1.9.16



Kris Baron
ACCA MIA CISA CPA

Certified Public Accountant and Holder of
Practising Certificate in Auditing



I certify this to be a true copy of the original certification

Taken on 10/09/2018

Signature _____

Name: John Cray

MESA
MALTA FINANCIAL SERVICES AUTHORITY

Registration No.: C 52627

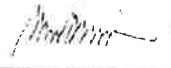
The Malta Financial Services Authority hereby grants to:

MOMENTUM PENSIONS MALTA LIMITED
(Registration Number: C 52627)

a registration pursuant to article 17 of the Special Funds (Regulation) Act, 2002.

This Registration authorises Momentum Pensions Malta Limited to act as a Retirement Scheme Administrator to Retirement Schemes registered under the Special Funds (Regulation) Act, 2002 as may be amended from time to time and to carry out the duties referred to in Condition 2.1.

The Registration is subject to the conditions attached hereto.



Director General

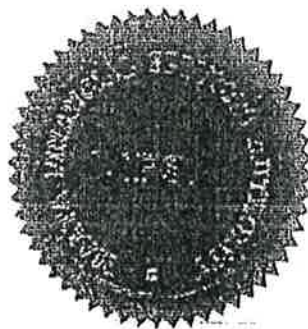
Dated 23rd April, 2011

To certify this is a true and faithful copy of an original document. Seen by the undersigned this day the 19.16



Kris Baron
ACCA MIA CISA CPA

Certified Public Accountant and Holder of
Practising Certificate in Auditing



I certify this to be a true copy of the original certification

Taken on 10/09/2018

Signature _____

Name: John Gray

COMPANIES ACT, 1995

MALTA

CERTIFICATE OF REGISTRATION LIMITED LIABILITY COMPANY

(PURSUANT TO SECTION 77)

Momentum Pensions Malta Limited

Name of Company

17B, Zammit Clapp Street, St. Julian's STJ1440, Malta

Registered Office

C 52627

Registration Number

This is to certify that the above-mentioned Company
has been registered by the Registrar of Companies as a
Limited Liability Company on the

19th April 2011

Date of Registration

To certify this is a true and faithful copy of an
original document. Seen by the undersigned
this day the 1.9.16


Kyla Baran
ACCA MIA CISA CPA

Certified Public Accountant and Holder of
Practising Certificate in Auditing



J. FARRUGIA

/s/Registrar of Companies

19th April 11
Dated this day of 20

I certify this to be a true copy of the original certification

Taken on 10/09/2018

Signature _____

Name: John Gray



HM Revenue
& Customs

Momentum Pensions Malta Ltd
178 Zammit Clapp Street
St Julians
STJ1440
MALTA

Pension Schemes Services
FitzRoy House
Castle Meadow Road
Nottingham
NG2 1BD

Tel (+44) 0115 974 1600
Monday to Friday 9:00 to 17:00

Fax (+44) 0115 974 1430

Date 3 June 2011
Our Ref QROPS 503849
Your Ref

www.hmrc.gov.uk

Dear Sir,

Pension Scheme Name Momentum Malta Retirement Trust

Thank you for your notification that the pension scheme above is a recognised overseas pension scheme and for your undertakings.

I am pleased to accept that the scheme is a qualifying recognised overseas pension scheme for UK purposes with effect from 3 June 2011. You must notify Pension Schemes Services immediately if the scheme ceases to be a recognised overseas pension scheme.

The reference number for the scheme is QROPS 503849. Please quote this number in any correspondence with HM Revenue and Customs.

Yours faithfully



R Evans

To certify this is a true and faithful copy of an
original document. Seen by the undersigned
this day the 1.9.16


Kris Baroh
ACCA MIA CISA CPA

Certified Public Accountant and Holder
Practising Certificate in Auditing

Information is available in large print, audio tape and Braille formats
Type Talk service prefix number – 18001

I certify this to be a true copy of the original certification

Taken on 10/09/2018

Signature

Name: John Gray



Momentum Pensions Malta Limited

Authorised Signatory List (Last updated February 2017)



AUTHORISATION LEVEL A

NAME	SIGNATURE
Mark John Gaywood Director	
Stewart John Davies Group Chief Executive Officer	
David Francis Borg Director	
Helen Bonner Senior Manager - Technical & Claims	
Matthew Borg Assistant Group Head of Administration	
Susan Brooks Group Head of Administration & Investments	
Craig Cheyne Group Head of Sales	
Valerie Calleja Group Head of Compliance	
Dario Inclimona Senior Pensions Analyst	
Josef Micallef Group Head of Finance	
Louisa Savasta Assistant Manager Claims	
Adam Vollans Assistant Head of Investments	

AUTHORISATION LEVEL B

NAME	SIGNATURE
Anna Arminska Compliance Associate	
Jethron Azzopardi Pensions Team Leader	
Lisa Gatt Pensions Team Leader	
John Gray Sales Support	
Sabine de Mornac Senior Compliance Associate	
Francesca Sant Senior Administrator	
Rebecca Spiteri Senior Administrator	

FINANCIAL TRANSACTIONS

2 'A' Signatories OR 1 'A' and 1 'B' Signatory

INVESTMENT INSTRUCTIONS

2 'A' Signatories OR 1 'A' and 1 'B' Signatory

PENSION TRANSFER INSTRUCTIONS

1 'A' or 1 'B' Signatory

Momentum Pensions Malta Limited is registered in Malta under Company Registration Number C. 52627 licensed by the Malta Financial Services Authority (MFSA) as a Retirement Scheme Administrator.

I certify this to be a true copy of the original document.

Date: 19/05/18

Certifier's Name:

Jessica Camilleri Vella B.Accy. (Hons.), CPA

Certifier's Signature:

I certify this to be a true copy of the original certification

Taken on 10/09/2018

Signature

Name:

John Gray



About this form

At the UK Spring Budget 2017 it was announced that certain transfers to qualifying recognised overseas pension schemes (QROPS) will become taxable with effect from 9 March 2017.

To continue to be a QROPS, all QROPS scheme managers must confirm that they understand and will operate the new tax charge. As a QROPS scheme manager you must complete this new undertaking and send this to HMRC.

Your completed undertaking must reach HMRC at the below address by 13 April 2017.

Pension Schemes Services

HM Revenue & Customs

Ferrers House

Castle Meadow Road

NOTTINGHAM

NG2 1BB

United Kingdom

If by the 13 April 2017 HMRC has not received the new undertaking your scheme will automatically cease to be a QROPS.

To find out more information about the pension tax rules for overseas pensions go to

www.gov.uk/government/collections/overseas-pension-schemes

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

About the QROPS

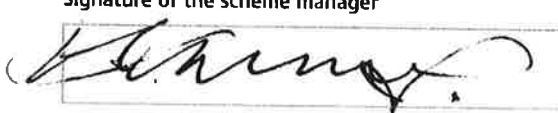
1 Name of QROPS THE MOMENTUM MALTA RETIREMENT TRUST	2 HMRC reference number <i>This is the QROPS reference number, allocated to the scheme by HMRC, when the notification that it met the requirements to be a recognised overseas pension scheme was acknowledged</i> QROPS 503849
--	--

Undertakings

3 Please tick the boxes below <input checked="" type="checkbox"/> I understand that in some circumstances a transfer of funds will give rise to a liability for me as scheme manager to pay tax in the UK <input checked="" type="checkbox"/> I undertake to comply with any requirement to pay tax and provide information to HMRC relating to taxable transfers.

Declaration

This undertaking and declaration must be signed by the scheme manager. If the scheme manager is an organisation, the person responsible for the scheme within the organisation must sign the form.

4 Name of the person signing the form STEWART DAVIES	To the best of my knowledge and belief the information given in this form is correct and complete. Signature of the scheme manager  Date of undertaking DD MM YYYY 09 03 2017
5 Capacity of the person signing the form CEO	



**HM Revenue
& Customs**

Mr Stewart Davies
Ground Floor Crown Marina
Ta'Xbiex Seafront
Ta'Xbiex
XBX 1027
MALTA

**Inheritance Tax, Trusts, and Pensions
Pensions**

Ferrers House
Castle Meadow Road
Nottingham
NG2 1BB

Phone +441159741600

Web www.gov.uk

Date 3 May 2016
QROPS 503849

Dear Mr Davies

Name of scheme Momentum Malta Retirement Trust

**Confirmation of receipt of re-notification of Recognised Overseas Pension
Scheme (ROPS) status**

I confirm receipt of your re-notification of ROPS status.

Please note the deadline for the next re-notification date for your scheme is 3 June 2021.

More information

If you have any questions regarding this letter, please refer to the Pensions Tax Manual which is available to view online. Go to www.hmrc.gov.uk/manuals/ptmanual/index.htm

Your rights and obligations

'Your Charter' explains what you can expect from us and what we expect from you. For more information go to www.gov.uk/government/publications/your-charter

If you contact us, we can deal with you more quickly if you quote our reference number and provide a daytime phone number.

Yours sincerely

The QROPS, Transfers, Registrations Team
HMRC, Pension Scheme Services

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

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



About this form

Use this form if you are the scheme manager of an overseas pension scheme to tell HM Revenue & Customs (HMRC) that the scheme is a recognised overseas pension scheme in accordance with Section 150(8) and Section 169 Finance Act 2004.

If after submitting this notification there is a material change affecting the information provided or it becomes clear to the scheme manager that it is incomplete or materially inaccurate, you must provide us with the relevant details straightaway on form APSS251A 'Change of details'. For a copy of this form, go to www.gov.uk/business-tax/pension-scheme-administration

Please read the APSS251 Notes before you fill in this form.

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

About the pension scheme

Is this a new notification or a re-notification?

☐ New notification

☒ Re-notification

Please give the QROPS reference

Reference: QROPS

5 0 3 8 4 9

1 Pension scheme name

Momentum Malta Retirement Trust

2 Address

Ground Floor, Crown Marina, Ta' Xbiex
Seafront, Ta' Xbiex, XBX 1027

Country Malta

3 Country or territory in which the scheme is established

Malta

4 Date of establishment of scheme DD MM YYYY

0 3 0 6 2 0 1 1

5 Payment of benefits

Except where ill-health condition is met, are benefits payable to the member before the member reaches normal minimum pension age?

Yes ☐

No ☒

6 Type of scheme tick 1 box only

☐ Regulated occupational pension scheme. Answer questions 7, 8 and 9 for Regulated pension schemes

☒ Other regulated pension scheme. Answer questions 7, 8 and 9 for Regulated pension schemes

☐ Unregulated pension scheme. Answer question 10 for Unregulated pension schemes

☐ Established outside the UK by an international organisation (see notes). Answer the questions at 28 for Schemes established outside the UK by an international organisation. An international organisation is one to which section 1 of the International Organisations Act 1968 applies

Regulated pension schemes

7 Name of scheme's regulator

Malta Financial Services Authority

8 Contact address of regulator

Notabile Road, Attard, BKR 3000

Country Malta

About the pension scheme continued

9 Scheme reference number with regulator

RS/008

Unregulated pension schemes

Fill in this section if:

- the scheme is an occupational pension scheme and there is not a regulator of such schemes in the country or territory in which the scheme is established
- the scheme is not an occupational scheme and there is not a regulator of such schemes in the country or territory in which the scheme is established

If there is such a regulator in the country or territory in which the scheme is established but that body does not regulate your scheme the requirements for the scheme to be an overseas pension scheme will not be met.

10 Tick which statement applies:



The scheme is established in a member state of the European Communities (other than the UK), Norway, Iceland or Liechtenstein.

The scheme rules provide that at least 70% of a member's UK tax-relieved funds will be used to provide an income for life and the pension benefits payable to the member are not payable before the member reaches normal minimum pension age (except where the ill-health condition is met.)

If you have ticked the second box, you will need to provide a copy of the scheme rules (English version) with this form.

About tax recognition conditions

This section collects information as to how the scheme is recognised for tax purposes under the tax legislation in the country in which it is established.

11 Condition 1 tick if this Condition applies



The scheme is open to residents of the country or territory in which it is established

12 Condition 2 tick if this Condition applies



The scheme is established in a country or territory with a system of personal taxation that provides tax relief in respect of pensions

Tax relief is not available to members on contributions, or



All or most of the benefits paid to members are subject to taxation

13 Specify, precisely, the section(s) of the tax legislation that provide(s) for tax relief for personal and employer contributions, if applicable

Subsidiary Legislation 123.163 provides for a tax credit for individuals contributing to a personal retirement scheme subject to a maximum of €300
Tax credit is only available to Maltese Residents

14 Specify, precisely, the section(s) of the tax legislation that cover(s) the tax rules for benefits from the scheme

Article 4(1)(d) of the Income Tax Act - charge to income tax on pension income
Article 12(1)(h) of the Income Tax Act - exemption on the commutation of a pension
PCLS on retirement and death benefit gratuity

15 Condition 3 tick if this Condition applies



The scheme is approved by, recognised by or registered with the tax authorities as a pension scheme in the country or territory in which it is established

Tax authority

16 Name of scheme's tax authority

Inland Revenue Department

17 Contact address of scheme's tax authority

Vincenzo Dimech Street, Floriana

Malta

18 Scheme's reference number with its tax authority

RTM 00013

19 Please state the legislation under which the relevant tax authority recognises pension schemes for tax purposes

Income Tax Act, Chapter 123 of the Laws of Malta
and Trusts (Income Tax) Regulations (Subsidiary Legislation 123.89

About the country of establishment

20 Is this a public service scheme?

Yes ☐ Go to question 26

No ☒ Go to question 21

21 Is there tax relief for benefits paid to members who are not resident in the country where the scheme is established?

Yes ☒ Go to question 22

No ☐ Go to question 26

22 If non-resident members may get tax relief for benefits in the scheme's country, state which section(s) of the tax law cover the relief

Article 12(1)(h) of the Income Tax Act

23 Is this tax relief (or tax relief that is substantially the same) available to members who are resident?

Yes ☒ Go to question 24

No ☐ Go to question 26

24 If both resident and non-resident members may get tax relief for benefits in the scheme's country, state which section(s) of the tax law cover the relief for residents

Article 12(1)(h) of the Income Tax Act

25 Is this tax relief (or tax relief that is substantially the same) impacted by the member's residence status in any way?

Yes ☐

No ☒

26 The pension scheme is established in tick 1 box only

☒ A member state of the European Union (other than the UK), Norway, Iceland or Liechtenstein.
Go to question 29

☐ A country or territory, except New Zealand, with which the UK has a double taxation agreement in force that contains provisions as to exchange of information and non-discrimination.
Go to question 29

26 continued

☐ New Zealand and the pension scheme is a KiwiSaver Scheme.
Go to question 29

☐ New Zealand and the pension scheme is not a KiwiSaver Scheme.
Go to question 27

☐ Another country or territory
Go to question 27

Other countries

27 Does the pension scheme meet the following conditions?

In the event of a recognised transfer

☐ At least 70% of a member's UK tax-relieved funds will be used to provide an income for life

☐ The pension benefits payable to the member are not payable before the member reaches normal minimum pension age unless the ill-health condition is met

☐ The scheme is open to persons resident in the country or territory in which it is established

☐ The scheme manager must also provide a copy of the scheme rules (English version) with this form.

Go to question 29

Scheme established outside the UK by an international organisation

28 Name of international organisation

In the event of a recognised transfer

☐ At least 70% of a member's UK tax-relieved funds will be used to provide an income for life

☐ The pension benefits payable to the member are not payable before the member reaches normal minimum pension age unless the ill-health condition is met

About the country of establishment continued

28 continued

The pension scheme is established in

A country or territory with which the UK has a double taxation agreement in force that contains provisions as to exchange of information and non-discrimination

A member state of the European Union (other than the UK), Norway, Iceland or Liechtenstein

Another country or territory

About the scheme manager

29 Is the scheme manager

An individual

Answer questions 30 and 34-38 inclusive



An organisation

Answer questions 31-38 inclusive

30 Individual scheme manager's name

Title

Last name

First name(s)

Go to question 34

31 Organisation scheme manager's name

Momentum Pensions Malta Limited

32 Legal status of the organisation that is the scheme manager

Trustee and Retirement Scheme Administrator

33 Contact details of an individual within the organisation with whom HMRC should correspond

Title

Mr

Last name

Davies

First name(s)

Stewart

33 continued

Phone number

00356 27 877 677

Email address

malta@momentumpensions.com

34 Postal address of scheme manager

Ground Floor, Crown Marina, Ta' Xbiex
Seafront, Ta' Xbiex, XBX 1027

Malta

35 Address from which the day to day administration is carried out if different to the address at question 34

36 Scheme manager's email address

malta@momentumpensions.com

37 Scheme manager's phone number

00356 27 877 677

38 QROPS scheme manager ID (if available)

QSM 0 0 1 5 3 9 J

Publication of your notification

- 39 Please indicate by ticking one of the boxes below whether or not the name of your scheme can be published on the HMRC website. If your scheme is on the published list, the UK Scheme Administrator will know that your scheme has notified HMRC that it meets the requirements to be a recognised overseas pension scheme. Please note that HMRC may temporarily remove a scheme from the published list in certain circumstances (see APSS251 Notes).

Yes ☒ No ☐

Undertakings and declaration

- 40 I confirm that tick all boxes

- ☒ I understand that if information provided here is either incomplete or materially incorrect the scheme may never have met the requirements to be a recognised overseas pension scheme in accordance with Section 150(8) and Section 169 Finance Act 2004.
- ☒ I will inform HMRC within 30 days if the scheme ceases to be a recognised overseas pension scheme.
- ☒ I will inform HMRC within 30 days if there are any material changes to the information provided here or where I discover that the information is either incomplete or materially incorrect.
- ☒ I understand and will comply with the prescribed information requirements to be a Qualifying Recognised Overseas Pension Scheme.
- ☒ I undertake to provide to HMRC information relating to payments made out of a member's relevant transfer fund and information on scheme membership as required.

Return this form to:

HM Revenue & Customs
Pension Schemes Services
FitzRoy House
Castle Meadow Road
NOTTINGHAM
NG2 1BD
UNITED KINGDOM

- 41 Signature of scheme manager



- 42 Date DD MM YYYY

20 04 2016