



Telephone: **0800 634 4862** Fax: 020 8711 2522 Email: [info@pensionpractitioner.com](mailto:info@pensionpractitioner.com) [www.pensionpractitioner.com](http://www.pensionpractitioner.com)  
UK Administration Centre: 48 Chorley New Road, Bolton BL1 4AP

Liberty SIPP  
The Exchange  
Bank Street  
Bury  
BL9 0DN

9<sup>th</sup> January 2018

Dear Sirs

<b>Receiving Scheme Name:</b>	<b>Leo 1929 SSAS</b>
<b>Your Reference/Account No:</b>	<b>WA144540C/A199</b>
<b>Member Name:</b>	<b>Rosalind Altmann</b>

Further to our previous correspondence to you, the above-named member wishes to transfer their whole pension held with you into a pension scheme that we administer. This new form is to enable you to perform a full transfer.

Please find enclosed the completed Transfer Out Form and a copy of the schemes HMRC Registration Certificate. The PSTR number is 00832186RF.

The transfer value should be paid directly into the following bank account details. I can confirm that we are happy to accept the transfer.

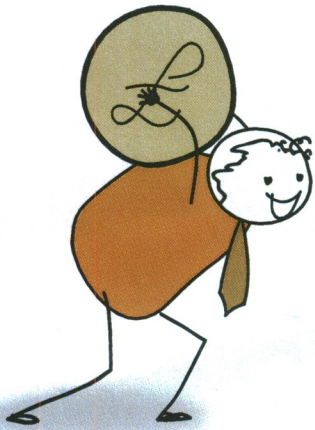
Allied Irish Bank (GB)  
**Account No:** 04919088  
**Sort Code:** 23-83-96  
**Acc Name:** Leo 1926 SSAS

If you have any additional requirements please notify me as soon as possible in order to prevent any delays on the transfer, alternatively I look forward to receiving confirmation that the transfer has completed.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Emma Dane', written over a printed name and title.

**Emma Dane**  
**Senior Pensions Administrator**



TRANSFER OUT FORM



MEMBER REF (Office use only)

## Part A (to be completed by the member)

Name: Rosalind Altmann

National Insurance Number: WA-14-45-40-C

Address:

9 Fairholme Close, London, England

Postcode: N3 3EE

Account Number: A199

## Transitional or Fixed Protection:

We recommend that you seek independent financial advice before completing this section.

Have you registered for enhanced, primary or fixed protection with HMRC

Yes

☐

No

☒

If yes please send us a copy of the HMRC certificate.

Do you have a protected pension age (i.e. you are entitled to take benefits before age 55)

Yes

☐

No

☒

If yes what is the protected pension age

## Member Declaration

Type of transfer:

Full

☒

Partial

☐

if this is a partial transfer please confirm amount:

If this is a full transfer please wind up the above plan and transfer the benefits arising to the scheme detailed in PART B below. I confirm that your compliance with this request shall be a full discharge of the liability of Liberty SIPP Limited and Liberty Trustees Limited in respect of the above plan.

Please encash all investments and transfer out in cash

☐

Please transfer all investments in specie; any cash on the Metro Bank account(s) will also be transferred to the Receiving Scheme

☒

Signature:

*R Altmann*

(Member)

Date:

03.01.2018

Signature:

(Authorised signatory, Liberty SIPP)

Signature:

(Authorised signatory, Liberty SIPP)





## Part B (to be completed by receiving scheme)

Receiving Scheme/Insurer/Policy No: Leo 1929 SSAS

Address/Post Code of Scheme/Provider NW7 4SD HAS RECENTLY CHANGED TO BL1 4AP

Is the Scheme a Registered Pension Scheme under Chapter II Part IV of the Finance Act 2004?  
If NO the transfer cannot go ahead unless an annuity is being purchased

Yes ☒ No ☒

HM Revenue & Customs Reference Number 00832186RF

Contracting Out reference (ie ASCON/SCON/ECON/ASCN) N/A

## Please tick the appropriate box describing the type of Receiving Scheme

Fully invested in insurance policies with the provider named above ☐

Small Self Administered Scheme (SSAS) ☒

Self-Invested Personal Pension (SIPP) ☐

Defined Benefit Scheme ☐

Qualifying Recognised Overseas Pension Scheme ☐

Annuity Provider ☐

## Payment Instructions (tick as appropriate)

Payee

By BACS (subject to a charge) ☐

By immediate transfer eg CHAPS (subject to a charge) ☒

Bank ALLIED IRISH BANK (GB)

Address ST JAMES'S HOUSE  
CHARLOTTE STREET  
MANCHESTER, M1 4DZ

Sort Code 23-83-96

Account Name LEO 1929 SSAS

Account Number 04919088

Ref LEO ROSALTMANN

## Declaration By Receiving Scheme

I confirm that the above information is correct and agree to the transfer of benefits. I authorise HM Revenue & Customs to confirm, or otherwise, to Liberty SIPP that the Receiving Scheme is a Registered Scheme.

Signature

Position

SENIOR ADMIN & AUTHORISED  
SIGNATORY

Name (in capitals)

EMMA DANE

Date

9TH JANUARY 2018



## LIBERTY SIPP LIMITED

HEAD OFFICE:  
THE EXCHANGE,  
BANK STREET,  
BURY BL9 0DN

TEL: 0161 763 7070

EMAIL: [ENQUIRIES@LIBERTYPENSIONS.COM](mailto:ENQUIRIES@LIBERTYPENSIONS.COM)

WEB: [WWW.LIBERTYPENSIONS.COM](http://WWW.LIBERTYPENSIONS.COM)

DIRECTORS: JOHN FOX - JULIE DEAN - IAN CURRIE - MICHAEL TAYLOR

COMPANY REGISTRATION NO: 6365953. AUTHORISED AND REGULATED BY THE  
FINANCIAL CONDUCT AUTHORITY (REGISTRATION NO: 476409).

125010:00000009:001

Pension Practitioner.Com Limited  
Daws House  
33-35 Daws Lane  
London  
NW7 4SD

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

**Notification of registration for tax relief and exemptions**

We have registered Leo 1929 SSAS  
on 12 09 2016. Tax relief and exemptions are due from this date.

This notification tells you that HM Revenue and Customs (HMRC) acknowledge your declaration of liability and registration of the above pension scheme for tax purposes only. It has no legal significance beyond advising you of that.

Your Pension Scheme Tax Reference (PSTR) is 00832186RF. You should use this when you want to view the scheme details online and in all future communications with us.

**Your pension scheme**

On your application for registration you have indicated that the scheme is an occupational and investment-regulated pension scheme. If the scheme ceases to be investment-regulated and/or changes its pension scheme structure, then you must tell us about the change on an event report. If there are any other changes, to any factor regarding a declaration or confirmation you gave when applying to register the scheme, please tell us as soon as possible.

An occupational pension scheme is defined in Section 150(5) of the Finance Act 2004 as 'a pension scheme established by an employer or employers and having or capable of having effect so as to provide benefits to or in respect of any or all of the employees of:

- that employer or those employers
- any other employer

whether or not it also has or is capable of having effect so as to provide benefits to or in respect of other persons'.

As you have indicated that this is an occupational pension scheme, we expect a genuine employer to have established the scheme. If this is not the case, we may deregister the scheme.

**Your responsibilities as the scheme administrator**

As part of the registration process you declared that as the scheme administrator you are a fit and proper person to carry out the role and you will comply with Section 270(3) of the Finance Act 2004. This means that you:

- understand that you will be responsible for carrying out the functions conferred or imposed on the scheme administrator by and under this section
- intend to carry out those functions at all times, whether resident in the UK or another state which is a European Union member state or a non-member European Economic Area state

If you do not comply with Section 270(3), or it appears to HMRC that you are not a fit and proper person, we may deregister the pension scheme.

## **Authorised transfers**

When you applied for registration you confirmed that:

- the pension scheme rules do not directly or indirectly entitle any person to unauthorised payments
- the pension scheme will not be administered in a way that knowingly entitles any person to unauthorised payments

You must make sure that any transfer of sums and assets out of the pension scheme is a recognised transfer in accordance with Section 169 of the Finance Act 2004. Any transfer that is not a recognised transfer would be deemed to be an unauthorised member payment.

An unauthorised member payment would be a scheme chargeable payment. As scheme administrator of the pension scheme you would be liable to a charge to Income Tax of up to 40% of the unauthorised payment, known as the scheme sanction charge.

You can get detailed guidance on pension liberation, which you may find useful in deciding if you should action a transfer request, from The Pensions Regulator. Go to [www.thepensionsregulator.gov.uk](http://www.thepensionsregulator.gov.uk)

## **Deregistration**

We may carry out checks to make sure that the pension scheme continues to meet the criteria to be a registered pension scheme for tax relief and exemptions.

~~If we identify that any of the criteria in Section 158 of the Finance Act 2004 apply then we may deregister the pension scheme. If that should happen, you will be liable to a deregistration tax charge of 40% of the total of:~~

- ~~• the amount of any sums held for the purposes of the pension scheme immediately before it ceased to be a registered pension scheme~~
- ~~• the market value at that time of any assets held for the purposes of the pension scheme~~

You can find more information about recognised transfers, unauthorised payments and deregistration in the ~~Pensions Tax Manual. Go to [www.gov.uk](http://www.gov.uk) and search for 'Pensions Tax Manual'.~~