

## Annual Allowance – Scheme Pays quote request

You can complete this form by typing your answers in the fields provided. Some questions require you to answer Yes or No. To answer Yes, click the answer field, so a tick appears. Click again to remove the tick.

### Scheme Pays

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

You can use Mandatory Scheme Pays if you meet the following criteria.

- 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 don't 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: you won't be able to withdraw your application after we've received your acceptance form. However, we can accept revisions to a tax charge, amend your record and reclaim any overpaid tax.

Action	Deadline date
You receive a Pension Savings Statement	By 6 October 2022
Complete and return to us a Scheme Pays quote request form	By 19 November 2022
We issue you with your Scheme Pays quote	By 10 December 2022
If you decide to go ahead with using Scheme Pays, you complete and return your Scheme Pays form accepting the quote	By 24 December 2022
We process your Scheme Pays deductions	By 14 January 2023
You notify HMRC that you have a tax charge owing and your intention to pay it using Scheme Pays	31 January 2023
If you're using Voluntary Scheme Pays, we'll pay your tax charge	31 January 2023
If you're using Mandatory Scheme Pays, we'll pay your tax charge	14 February 2024

**Any application received outside the above dates will still be processed but payment by HMRC's deadlines cannot be guaranteed.**

Tax is your responsibility. If you're liable to pay any Annual Allowance tax charge, you should follow HMRC's 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.gov.uk/tax-on-your-private-pension/annual-allowance](http://www.gov.uk/tax-on-your-private-pension/annual-allowance)

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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<b>Full name</b>	<input type="text"/>
<b>Current address and postcode</b>	<input type="text"/> <input type="text"/> <input type="text"/>
<b>Telephone number</b>	<input type="text"/>
<b>Email address</b>	<input type="text"/>
<b>National Insurance number</b>	<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"/>
<b>Member number**</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

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

## Your Scheme Pays information

Using your answers, we'll check your eligibility for Scheme Pays. If you're eligible, we'll provide you with a quote showing the permanent effect Scheme Pays could have on your Civil Service pension benefits.

The tax year you exceeded the Annual Allowance and a tax charge is payable (e.g. 2020/21)	<input type="text"/>
The Annual Allowance <b>tax charge</b> you wish to pay using Scheme Pays.  This is <b>NOT</b> the 'Amount on which tax is due' as shown on the results using the online HMRC calculator; it is the tax charge based on that amount. You need to calculate the charge at your marginal tax rate.	£ <input type="text"/>
Does this include an amount in respect of an arrangement other than those on your Pension Savings Statement?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Are you subject to a tapered (reduced) Annual Allowance?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Is your request to amend a previous Scheme Pays?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, please detail the total Annual Allowance tax charge you now wish to pay for the tax year to which it relates.	£ <input type="text"/>

If you're subject to a tapered Annual Allowance, only part of your tax charge can be on a Mandatory basis. If you have missed the 31st January deadline, you may wish to split your tax charge into Voluntary and Mandatory, as Mandatory has a later payment deadline (please see front of form). We cannot assist you with this calculation.

See [www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm056410](http://www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm056410) for further details.

### Complete this section only if you're subject to tapered Annual Allowance and wish to split your tax charge

Amount of tax charge on a Mandatory basis from your Principal Civil Service Pension Scheme (classic / classic plus / premium / nuvos)	£ <input type="text"/>
Amount of tax charge on a Voluntary basis from your Principal Civil Service Pension Scheme (classic / classic plus / premium / nuvos)	£ <input type="text"/>
Amount of tax charge on a Mandatory basis from your Civil Service and Others Pension Scheme (alpha)	£ <input type="text"/>
Amount of tax charge on a Voluntary basis from your Civil Service and Others Pension Scheme (alpha).	£ <input type="text"/>

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.gov.uk/tax-on-your-private-pension/annual-allowance](http://www.gov.uk/tax-on-your-private-pension/annual-allowance) You will need to make a separate quote request each year you exceed the Annual Allowance and have a tax charge to pay.

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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 HMRC website in relation to Scheme Pays	<input type="checkbox"/>
I understand that if I choose not to proceed with Scheme Pays, I must make other arrangements with HMRC to pay the Annual Allowance tax charge	<input type="checkbox"/>
The Annual Allowance tax charge shown above has been calculated in accordance with HMRC guidance	<input type="checkbox"/>
I am aware that if I accept the Scheme Pays quote, I cannot withdraw from the arrangement	<input type="checkbox"/>
I understand that my Civil Service pension benefits will be permanently adjusted to take account of the payment of the Annual Allowance charge made by the Scheme Administrator	<input type="checkbox"/>

Full name	<input type="text"/>
Date	<input type="text"/>

The Scheme Manager, Cabinet Office, is committed to managing your data in line with Data Protection Legislation. For more information about how your data is managed, please visit: [www.civilservicepensionscheme.org.uk/privacy-policy](http://www.civilservicepensionscheme.org.uk/privacy-policy)