

**Firefighter Pension Schemes
Annual Allowance Voluntary Scheme Pays Election Form**

Pension Input Period

Surname	
Forename	
National Insurance number	
Address	
Post code	
Personal email address	
Telephone number	

Relevant tax year in which the Annual Allowance charge occurred e.g. 2016/2017:

Amount by which your pension savings exceeded the available Annual Allowance:

£

Tax rate(s) payable in this tax year applicable to the Annual Allowance charge:

%

The amount of Annual Allowance charge you want the scheme administrator to pay to HMRC from the Firefighters Pension Scheme on your behalf:

£

Is this an estimate of your Annual Allowance charge:

Yes

No

<input type="checkbox"/>
<input type="checkbox"/>

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Member Declaration

I want the scheme administrator to pay my Annual Allowance charge from the Firefighter Pension Scheme as above.

I confirm that in the relevant tax year:

- The Annual Allowance charge has been calculated at the relevant rate as described in section 237B(4) of the Finance Act 2004, meaning at the same marginal tax rate as my taxable income,
- If I have estimated the Annual Allowance charge I will notify you of my confirmed amount within HMRC's deadline for changing a Scheme Pays election,

I understand that:

- This election is irrevocable and I cannot cancel the election at a later date (although it may be amended by sending in a further notice within HMRC's deadline),
- If I die after the scheme administrator receives this election but before the Annual Allowance charge is paid then the scheme administrator will ask HMRC for a discharge from paying the Annual Allowance charge and my estate must account for this tax liability,
- My firefighter pension scheme benefits, when paid, will be permanently reduced in order for the Scheme to recover the Annual Allowance charge paid on my behalf to HMRC.

Signature:

Date: