

		Accounting for Tax Return					
Year	Lifetime Allowance	Number of Lump Sum Lifetime Allowance charges paid by the scheme through the Accounting for Tax return (55%) (1,4,5)	Total value of Lump Sum Lifetime Allowance charges paid by the scheme through the Accounting for Tax return (55%) (2,4,5)	Number of Non Lump Sum Lifetime Allowance charges paid by the scheme through the Accounting for Tax return (25%) (1,4,5)	Total value of Non Lump Sum Lifetime Allowance charges paid by the scheme through the Accounting for Tax return (25%) (2,4,5)	Number of all Lifetime Allowance charges paid by the scheme through the Accounting for Tax return (1,3,4)	Total value of all Lifetime Allowance charges paid by the scheme through the Accounting for Tax return (2,3,4)
2006-07	£ 1,500,000	50	£3 m	160	£1 m	210	£5 m
2007-08	£ 1,600,000	50	£1 m	160	£2 m	210	£3 m
2008-09	£ 1,650,000	100	£4 m	160	£3 m	260	£7 m
2009-10	£ 1,750,000	140	£8 m	140	£5 m	290	£13 m
2010-11	£ 1,800,000	160	£7 m	140	£5 m	300	£12 m
2011-12	£ 1,800,000	170	£11 m	190	£7 m	360	£18 m
2012-13	£ 1,500,000	220	£12 m	220	£8 m	440	£20 m
2013-14	£ 1,500,000	410	£25 m	520	£20 m	930	£45 m
2014-15	£ 1,250,000	360	£18 m	660	£26 m	1,020	£44 m
2015-16	£ 1,250,000	340	£26 m	840	£40 m	1,180	£66 m
2016-17	£ 1,000,000	490	£35 m	1,620	£67 m	2,120	£102 m

September 2018

**Notes to the table**

i) The Accounting for Tax return does not include the value of crystallised pension benefits in excess of the Lifetime Allowance. Schemes are only required to report the Lifetime Allowance tax charge paid to HMRC.

ii) Self Assessment data for crystallised pension benefits in excess of the Lifetime Allowance, and reported tax paid by the scheme on these excess savings, is considered incomplete and is therefore not published.

**Footnotes**

1. Numbers are rounded to the nearest 10.
2. Amounts are rounded to the nearest £1 million.
3. Separate figures for lump sum and non lump sum may not sum to total figures due to rounding.
4. All figures for all years are subject to revision over time as in some cases pension providers can claim back tax paid.
5. Percentages relate to the tax rate charged on lump sum Lifetime Allowance excess pension savings, and non lump sum Lifetime Allowance excess pension savings, respectively.