



Ministry of Defence

Ref: FOI2023/13034

Defence Business Services

Secretariat
Room 6229
Tomlinson House
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Thornton-Cleveleys
Lancashire FY5 3WP

DBSRES-Secretariat@mod.gov.uk

[REDACTED]

20 November 2023

Dear [REDACTED]

Thank you for your email of 27 October 2023 to the Ministry of Defence (MOD) requesting the following information:

I have a Freedom of Information request for Veterans UK.

For each year from FY17/18 to the most recent available FY, I would like to know how many service personnel exceeded the Annual Allowance for Pensions Savings? Of those contacted by Veterans UK, how many returned Form 15136L Annex D? Of those that returned Annex D, how many subsequently returned AFPS Form 17?

I am treating your correspondence as a request for information under the Freedom of Information Act 2000 (FOIA).

A search for the information has now been completed within the Ministry of Defence (MOD), and I can confirm that some of the information in scope of your request is held and can be found at Appendix A.

If you have any queries regarding the content of this letter, please contact this office in the first instance.

If you wish to complain about the handling of your request, or the content of this response, you can request an independent internal review by contacting the Information Rights Compliance team, Ground Floor, MOD Main Building, Whitehall, SW1A 2HB (e-mail CIO-FOI-IR@mod.gov.uk). Please note that any request for an internal review should be made within 40 working days of the date of this response.

If you remain dissatisfied following an internal review, you may raise your complaint directly to the Information Commissioner under the provisions of Section 50 of the Freedom of Information Act. Please note that the Information Commissioner will not normally investigate your case until the MOD internal review process has been completed. The Information Commissioner can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF. Further details of the role and powers of the Information Commissioner can be found on the Commissioner's website at <https://ico.org.uk/>.

Yours sincerely,

A black rectangular redaction box covering the signature of the sender.

Defence Business Services (Secretariat)

Armed Forces Pension Scheme
Annual Allowance and Scheme Pays - Tax Years 2017-18 to 2021-22 (see note 1)

FOI2023/13034
FRANKLIN
15/11/23

	TY 17-18	TY 18-19	TY 19-20	TY 20-21	TY 21-22	TOTAL
Annual Allowance PSS Letters sent (see note 2)	3,845	2,439	4,288	3,802	3,771	18,145
Scheme Pays Quotes requested via Annex D/Form AFP15136L (see note 3)	813	721	1,552	1,558	1,548	6,192
Scheme Pays Quote request amount queries - awaiting response (see note 4)	23	34	65	38	54	214
Final decisions received via AFPS Form 17 (see notes 3, 4 and 5)	691	578	1,368	1,199	1,239	5,075

Notes

- 1 Figures for TY 22-23 not available because HMRC reporting deadlines for TY 22-23 extended to 6 Oct 24 due to implementation of 2015 Pension Remedy, so TY 21-22 is most recently completed tax year for which figures are available.
- 2 Pension Savings Statement (PSS) letters are sent to members who exceed the standard £40k AA limit and those who do not exceed but are subject to an individual tapered (reduced) AA due to their high income
- 3 There is no obligation for members to respond (via AFPS Form 17 or otherwise) if, after receiving a Scheme Pays quote, they do not wish to proceed with Scheme Pays and prefer to pay HMRC directly themselves. However, some members who do not wish to use Scheme Pays do respond by returning AFPS Form 17, on which the option to confirm this is provided.
- 4 All amounts requested for Scheme Pays are checked to ensure they are within the expected range based on the figures provided in PSS and if not, the member is asked to check and confirm the amount before a quote is provided. Again there is no obligation for members to respond (via AFPS Form 17 or otherwise) if, after checking the amount they determine they have no tax to pay or no longer wish to pay any tax due via Scheme Pays.
- 5 There is no obligation for members to return an AFPS Form 17 except where they wish to use Scheme Pays. However, figures shown include all Scheme Pays final decisions notified to Veterans UK via AFPS Form 17, whether the member wishes to use Scheme Pays or prefers to pay HMRC directly themselves. They do not show final decisions which members may have made but have not notified to