Help using this Veterans UK PDF form

About this form

- **You must download and save this form to your computer before using it**
- You can save data typed into this PDF form if you use the latest version of **Adobe Acrobat Reader**
- To download the latest version of Adobe Acrobat Reader free of charge go to the Adobe website
- This means that you do not have to complete this form in one session

Helpful information for using this form

- Save the form to your computer
- After completion print the form
- Sign the form in black pen
- Post the form using the address given
- **If you have an enquiry for the Armed forces Pension Scheme, please call the JPAC Enquiry Centre on 0800 085 3600 or email DBS-PensionsHelp@dbspv.mod.uk**

The form will not save in

- older versions of Adobe Acrobat Reader
- other pdf readers, for example Preview on a Mac or Foxit on a PC

We have been made aware of issues when using Apple products such as Iphones and Ipads to complete this form.

You may be unable to save or re-open it due to updates to Apple products since this form was created.

Work is being undertaken to transform our forms and systems but until this is complete, we ask that you find an alternative device, if possible, or print the form and complete it by hand.

PLEASE NOTE YOU MUST SIGN THIS FORM USING A BLACK PEN. WE CANNOT ACCEPT THIS FORM BY EMAIL

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Ministry of Defence

Armed Forces Pension Scheme
Transitional Tax-Free Certificate Application Form

This form is only to be used by members of the Armed Forces Pension Scheme (AFPS) who wish to apply for a Transitional Tax-Free Amount Certificate. This form should not be used to request information to support an application with another pension scheme provider. If you require information related to previous AFPS awards, please email: dbsmpv-sscl-pensionstax-team@dbspv.mod.uk.

To be awarded with a Transitional Tax-Free Amount Certificate, you must provide DBS with full evidence of every Benefit Crystallisation Event (BCE) that has occurred prior to 6 April 2024. A Benefit Crystallisation Event (BCE) is any event which results in payment of benefits (e.g. pension and /or lump sum) from a pension scheme. This could be from an occupational pension such as your Armed Forces Pension, or a private pension or other pension fund for which you are a member. Note the Early Departure Payment (EDP) is not a Benefit Crystallisation Event.

If complete evidence is not received, the application can be refused, and a certificate may not be provided.

You can apply for a Transitional Tax-Free Amount Certificate from 6 April 2024.

If an application is accepted, a certificate will be supplied within 90 days of receipt of the application.

If you have only taken pension benefits before 6 April 2006 and have not had a Benefit Crystallisation Event since then, you are not eligible to apply for a Transitional Tax-Free Amount certificate. You cannot apply for a Transitional Tax-Free Amount Certificate if a Relevant Benefit Crystallisation event (RBCE) has occurred on or after 6 April 2024 (i.e. you have drawn a tax free lump sum from any pension scheme, including AFPS. This does not include any lump payable from an Early Departure Payment).

You are only allowed to apply for one Transitional Tax-Free Amount Certificate. If you have been provided with a certificate from another pension scheme you must inform us of this by emailing DBS-JPAC@DBSPV.MOD.UK.

If you successfully apply for a certificate and it shows a lower remaining lump sum allowance and/or a lower lump sum death benefit allowance, it is not possible to revert to using the standard calculations or lump sum and lump sum death benefit allowance to calculate any tax liability.

Once a certificate has been issued, if at any point it is determined that the information provided which resulted in the issue of the certificate is inaccurate, DBS can cancel the certificate and issue a notice of cancellation. You will be liable for any additional tax as a result of a cancelled certificate.

If you fraudulently or negligently make a false statement, a penalty of £3,000 can be issued.

Please consult the HMRC website and the Lump Sum Allowance factsheet by searching “Armed Forces Pensions” on Gov.uk before submitting an application.

Part A - Your details

First name

Surname

Service number

National Insurance number

Date of birth

Please provide the address you want us to send your certificate to

Address

Postcode

Telephone number

Email address

Part B - Benefit Crystallisation Event History

Please complete details below for all Benefit Crystallisation Events (BCE)

Date of BCE	Pension Scheme	LTA Protection Type (if applicable)	Percentage of LTA used	Amount of tax-free payment	Details of evidence attached

Part B - Benefit Crystallisation Event History - continued

If you have Lifetime Allowance Protection, you must provide a copy of the protection certificate.

For every Benefit Crystallisation Event you list (except for any paid from the Armed Forces Pension Scheme) you need to provide clear evidence of:

- Lifetime Allowance percentage used
- Tax-free lump sum paid

This can be provided in any of the following formats. You may need to provide more than one document for each event:

- Pension Award Letter
- Benefit Crystallisation Event Statement
- Bank Statement showing amount of Tax-Free Amount cash received
- Any other form of statement from the pension with BCE information

If your only BCE event is from the Armed Forces Pension Scheme, you do not need to provide additional evidence.

Part C - Data Protection

How the MOD collects and uses personal information

The Ministry of Defence (MOD) is committed to protecting the privacy and security of your personal data and the MOD Privacy notice explains your rights and provides information that you are entitled to under UK data protection legislation. It is important that you read this notice, together with any other privacy notice that may be provided when we collect or process personal information about you so that you are aware of how and why we are using such information.

The MOD Personal information charter contains the standards you can expect when we ask for, hold or share your personal information and your rights under the law.

Part D - Declaration

I confirm that

- I have not taken any Relevant Benefit Crystallisation Event since 6 Apr 24
- I have not applied for a Transitional Tax-Free Amount Certificate from another scheme

I understand that

- Checks may be conducted to verify this information
- If I have not provided complete evidence this application can be refused
- If I provide false statements I could be subject to a penalty fine
- If as a result of providing inaccurate information any certificate issued could be cancelled and I will be liable for any additional tax as a result of this

Remember – You must sign this form yourself if you can, even if someone else has filled it in for you. If a representative who acts as a Power of Attorney or Appointee for the claimant is signing this form, they must enclose evidence to show that they are the legal representative.

Part E - Consent for Email Correspondence

Veterans UK is happy to conduct correspondence with customers via a nominated email address if that is their preference. There are some types of personal information we would not be able to include in an email correspondence, which are listed below:

- I authorise Veterans UK of the MOD to use email whenever possible in its correspondence with me via my nominated email address shown on the front of this claim form. I accept that the information may include my personal details excluding bank account numbers, National Insurance number, medical details and any other information that could compromise my identity

- I understand that correspondence transmitted by email may be open to abuse because it is transmitting over an unsecured network. I accept that the MOD will not be liable for any loss, interception or unauthorised use of information transmitted this way. I am content for Veterans UK to correspond with me from the email address shown at the front of this claim form

Do you wish to correspond by email? ☐ Yes ☐ No

Part F - Signature of Applicant

Signature

PLEASE SIGN THE FORM IN BLACK PEN AFTER PRINTING

Date

Please return the completed form to:
Veterans UK, Pension Tax Team, MP484, Kentigern House, 65 Brown Street, Glasgow, G2 8EX