

Please complete and sign this form if you wish to transfer your pension benefits from another registered pension scheme into the SSAS. If you wish to transfer benefits from more than one registered pension scheme, you will need to complete a separate copy of this form for each.

Barnett Waddingham LLP does not act as a financial adviser and cannot give guidance as to whether a transfer is appropriate or not. However, we do think it is important to highlight an area of uncertainty in the law relating to inheritance tax. In some cases, HM Revenue & Customs has sought to charge inheritance tax on death benefits from pension schemes, where an individual transferred their benefits whilst in ill-health and died within two years of the transfer. The present position is uncertain, but those transferring whilst in ill-health should be aware of this potential issue. We strongly recommend that you ask your financial adviser for guidance before effecting a transfer between pension schemes.

Scheme Name:

Barnett Waddingham office:

Pension Scheme Tax Reference (if known):

Section 1 (To be completed by the transferring member)

Member details

Title: Dr Mr Mrs Miss Ms Other:

Forename(s):

Surname:

Date of birth: / /

National Insurance number:

Principal residential address:

..... Postcode:

Basic details of transferring scheme

Scheme Name:

Related employer (if applicable):

Provider/Insurer:

Address:

..... Postcode:

Policy number/reference (if applicable):

Are any benefits currently in payment from the above scheme? Yes No

If you are transferring a pre 6 April 2015 capped drawdown fund, do you want to convert to a flexi-access drawdown fund? Yes No

Current transfer value (approx.): £

Portion to be transferred

Is the Transferee's full allocation to be transferred? Yes No

If No, what portion is to be transferred?% or £.....

Funds that have been crystallised must be transferred in full to a single receiving scheme. Otherwise, partial transfers are possible. Where funds are to be transferred from more than one scheme, please complete a full transfer in form for each transfer.

In-specie transfers

Will there be an in-specie transfer of assets? Yes (If Yes, complete In-Specie Transfer Schedule) No

Divorce

Is the transfer a result of the implementation of a Pension Sharing on Divorce order? Yes No

Advice

Is anyone giving advice in relation to this transfer? Yes No

If yes, please complete the adviser's details below.

Adviser name:

Adviser FCA number:

Adviser address:

..... Postcode:

Adviser telephone number:

Adviser email address:

Member declaration

I confirm that I wish to transfer my benefits to the Registered Pension Scheme shown in Section 2. I authorise the Transferring Scheme to provide Barnett Waddingham¹ with any information that they require in respect of this transfer. I confirm that I have neither sought nor received any advice from Barnett Waddingham¹ relating to this transfer.

A transfer of my full allocation will then constitute a full and final discharge in respect of my rights following which I shall have no further claim against any trustee of the Transferring Scheme in relation to my rights under the Transferring Scheme.

Where the payment made and/or assets transferred constitute part of the funds under the Transferring Scheme then I shall have no further claim against any trustee of the Transferring Scheme in relation to that part of the funds.

I accept that there may be delays if there are any fees or tax due in respect of the Transferring Scheme including fees in relation to this transfer. Where the transfer includes a transfer of assets, I acknowledge that there may be delays in completing the transfer whilst the assets are re-registered to the Receiving Scheme and I may not be able to draw benefits during this stage. Where the transfer includes property, I discharge the trustees from any liability to VAT, tax such as Land and Buildings Transaction Tax, fees or other liabilities.

The information I have provided is, to the best of my knowledge, true and complete and I am aware that it is an offence to make false statements and that the penalties are severe and could lead to prosecution. As such, I accept responsibility in respect of any claims, losses and expenses that Barnett Waddingham¹ or the transferring provider may incur as a result of any incorrect information provided by me in this application or of any failure on my part to comply with any aspect of this application.

I consent to the trustees of the Scheme and Barnett Waddingham sharing my personal data on this form with the Transferring Scheme.

¹Reference to Barnett Waddingham means Barnett Waddingham LLP and any of its subsidiaries including but not limited to any trustee company that acts as trustee of the Receiving Scheme.

Signed: Date:

Print name:

Section 2 (To be completed by the Receiving Scheme)

Details of receiving scheme

Scheme name:

Company name:

Address:

..... Postcode:

Telephone number: Contact name:.....

Scheme type:

Pension Scheme Tax Reference:

HMRC approval letter/registration certificate attached

HMRC confirmation letter attached

Administration

Here are the receiving scheme's bank account details for payment or alternatively cheque 'made payable' to details:

Account name: Sort code:

Account no.: Reference:

Cheque to:

Declaration

We declare that the above information is true and complete and that we are willing and able to process this transfer. We confirm that the funds transferred will be applied to provide benefits consistent with the legislation covering Registered Pension Schemes. We give permission for HMRC to provide the Transferring Scheme with the information relating to the status and registration of our scheme.

Signed: Date:

(for and on behalf of the Receiving Scheme)

Name: Position:

Section 3 (To be completed by the Transferring Scheme)

Details of transferring scheme

Scheme Name:

Scheme Administrator or provider:

Address:

..... Postcode:

Telephone No.: Contact name:

Policy number/reference number (if applicable):

Scheme type

Please tick as appropriate:

- | | |
|--|---|
| <input type="checkbox"/> Small Self-Administered Pension Scheme | <input type="checkbox"/> Personal Pension Plan (that is not a SIPP) |
| <input type="checkbox"/> Self-Invested Personal Pension | <input type="checkbox"/> Defined Benefit Occupational Scheme |
| <input type="checkbox"/> Money Purchase Occupational Pension Scheme (that is not a SSAS) | <input type="checkbox"/> Section 32 Buyout |
| <input type="checkbox"/> Other (If other, please specify the nature of your scheme): | |

PSTR:

Details of transferring fund

Transfer value: £.....

If transferring from a DB occupational scheme, to what date is the transfer value guaranteed? / /

Does any part of the transfer relate to former protected rights or Guaranteed Minimum Pensions? Yes No

Does any part of the transfer relate to pension sharing/pension earmarking order/pensions credit/pensions debit? Yes No

If yes, please provide details:

Does member have scheme specific lump sum protection? Yes No

If yes, please provide details:

Does member have a protected pension age? Yes No

If yes, please provide details:

Is the transfer part of a block transfer? Yes No

Participation basis: Member Beneficiary

Benefits being taken (if any): Annuity Flexi-Access Drawdown Capped Drawdown Scheme Pension

Are funds being transferred: Full drawdown Partial drawdown Not in drawdown

If funds in partial drawdown, please provide the split of the member's fund: % crystallised % Uncrystallised

If funds in full or partial drawdown, have any benefit crystallisation events (BCEs) occurred? Yes No

If yes, please provide a copy of the member's BCE certificate(s) attached to follow

If member in capped drawdown, please confirm the following:

Date of last drawdown review: / /

Maximum permitted income: £

Date of next review: / /

If member in flexi-access drawdown, please confirm the following:

Conversion type: BCE Voluntary Breach of cap

Date of conversion: / /

Has member drawn pension under flexi-access drawdown? Yes No

If yes, from what date? / /

Declaration

We declare that the above information is true and complete and that we are willing and able to process this transfer.

Signed:
(for and on behalf of the Transferring Scheme)

Date:

Name:

Position: