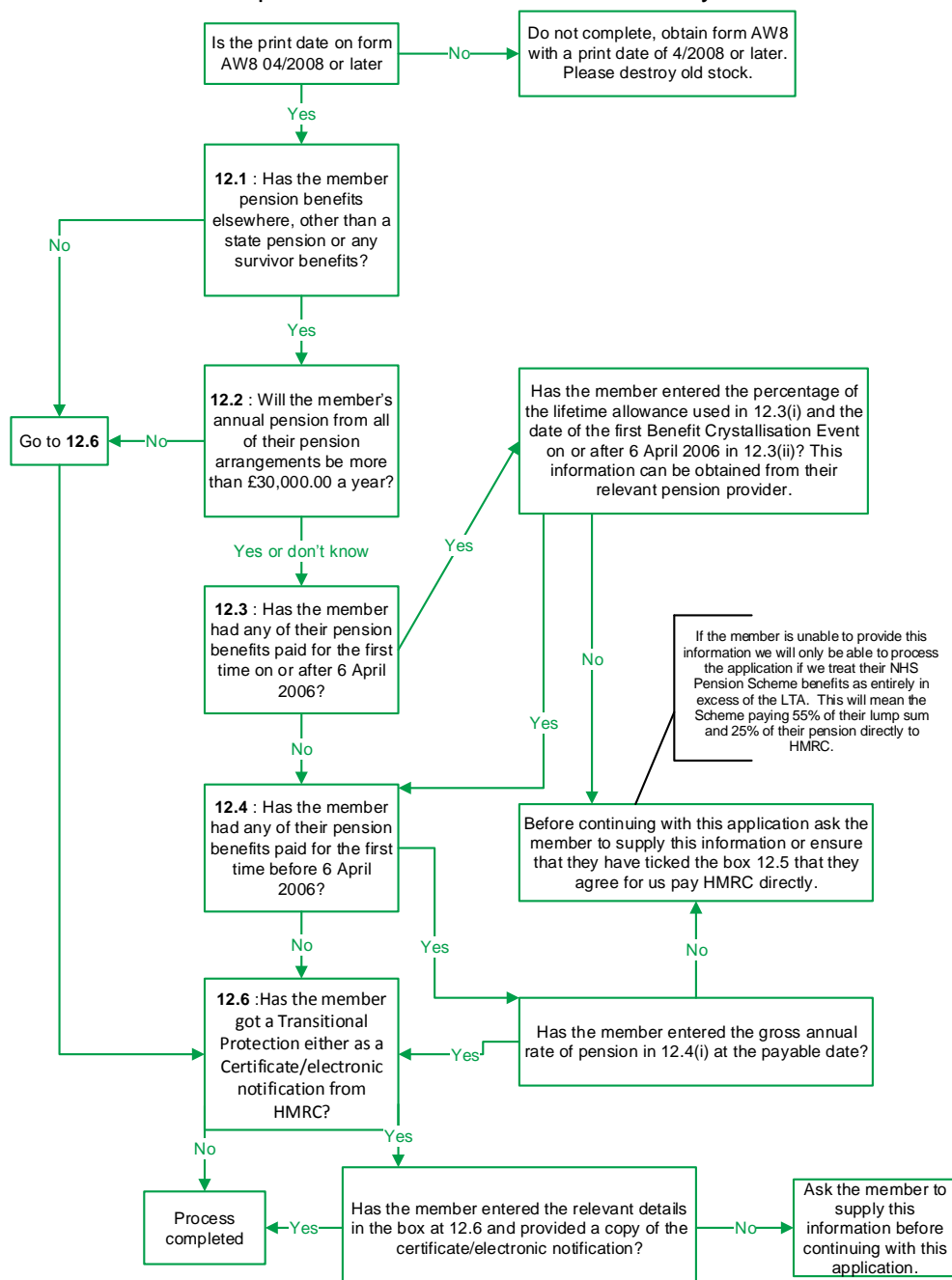


NHS Pensions - Finance Act: AW8 Part 12 HMRC information – decision tree

From 6 April 2006 new HMRC regulations were introduced, as a result we need to request information from a member regarding any other pension arrangements they might have outside of the NHS Pension Scheme. The retirement application form AW8 for the 1995 Section has been amended in order to process their pension benefits accurately. You can use the flowchart below to check that the member has completed Part 12 of form AW8 correctly.



If the member is unable to provide us with the details at questions 3 and 4 we must treat the entire pension benefits as being in excess of the lifetime allowance and apply the relevant charges to the benefits. A member can opt for this to be done by ticking the box 12.5.