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STATUTORY INSTRUMENTS

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**2010 No. 1187**

**The Financial Assistance Scheme (Tax) Regulations 2010**

**PART 3**

Lifetime allowance

**Information provided by the FAS scheme manager to qualifying members about liability for a lifetime allowance charge**

**14.** If assistance other than a payment under regulation 18A in the form of a lump sum results in a lifetime allowance charge, within three months of the benefit crystallisation event the FAS scheme manager must provide the qualifying member with a notice stating—

- (a) the chargeable amount in respect of the benefit crystallisation event;
- (b) how that chargeable amount has been calculated; and
- (c) the amount of the resulting charge to tax.