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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 Her Majesty's Revenue and Customs**

**17.**—(1) If assistance results in a lifetime allowance charge or would have done but for the qualifying member's entitlement to an enhanced lifetime allowance, or to enhanced protection, within three months of the benefit crystallisation event the FAS scheme manager must provide a report to Her Majesty's Revenue and Customs setting out—

- (a) the name, date of birth, address and national insurance number of the member;
- (b) the date of the relevant benefit crystallisation event;
- (c) the amount crystallised by the event;
- (d) if the member has benefited from an enhanced lifetime allowance or enhanced protection, the reference number issued under the Registered Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006 in respect of that entitlement; and
- (e) in cases where the member is liable to a lifetime allowance charge, the amount of tax due in respect of each chargeable amount as constitutes a lump sum amount and each chargeable amount as constitutes a retained amount<sup>(1)</sup>.

(2) For the purposes of paragraph (1)(e), a chargeable amount that constitutes a retained amount includes cases where it is assumed under regulation 7 of these Regulations that the member has not chosen to commute any portion of non-lump sum assistance for a lump sum.

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(1) "Retained amount", in relation to the lifetime allowance provisions, is defined in section 215(7) of the FA 2004.