



You should use this form to apply for 'fixed protection' of your lifetime allowance. Fixed protection is protection against a lifetime allowance charge in accordance with paragraph 14, Schedule 18 Finance Act 2011.

Please read APSS227 Notes Protection of your lifetime allowance - fixed protection to help you fill in this form. For a copy of these notes go to www.hmrc.gov.uk and under Quick links select Forms.

You must fill in all the sections on this form then sign and date it. We will return the form to you if it is incomplete. We must receive your form on or before 5 April 2012.

You should not fill in this form if you:

- have primary protection from the lifetime allowance or
• will hold enhanced protection from the lifetime allowance on or after 6 April 2012.

To find out what you can expect from us and what we expect from you go to www.hmrc.gov.uk/charter and have a look at Your Charter.

Your details

Form section containing boxes 1-6 for personal details: Full name, National Insurance number, Unique Taxpayer Reference, Date of birth, Address, and Pension benefits.

Primary protection

Form section containing box 7: Do you have primary protection from the lifetime allowance?

Enhanced protection

Form section containing box 8: Do you have enhanced protection from the lifetime allowance?

## Enhanced protection continued

9 Please confirm you will not hold enhanced protection on or after 6 April 2012 tick box below

I confirm I will give up enhanced protection before 6 April 2012

We must receive your notice to give up enhanced protection on or before 5 April 2012. Ticking this box is **not** notice to give up enhanced protection - see notes

## Declaration

I wish to apply for fixed protection and declare that:

to the best of my knowledge and belief the information given on this application is correct and complete. I will notify HM Revenue & Customs (HMRC) if any information in the application or in connection with the application becomes incorrect **and**

I will notify HMRC if, on or after 6 April 2012, I have any benefit accrual or the provisions of paragraph 14(4), Schedule 18 Finance Act 2011 apply, in which case fixed protection will no longer apply. I understand I have to notify HMRC within 90 days of such an event and that if I fail to do so I may be liable to penalties.

Signature

Date DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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If you have signed on behalf of someone else, enter the capacity. See notes

Your name

Your address

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

### Loss of fixed protection under auto-enrolment

From 2012 if your employer is subject to the automatic enrolment duty they will have to automatically enrol you into a qualifying workplace pension scheme. This could be an occupational pension scheme, a workplace personal pension scheme or the National Employment Savings Trust (NEST). If you are claiming fixed protection you must opt out of such pension arrangements within one month or you will build up benefits and your fixed protection will be lost.

Please send your completed form to:

HM Revenue & Customs  
Pension Schemes Services  
FitzRoy House  
Castle Meadow Road  
NOTTINGHAM  
NG2 1BD