

Requesting part of your payment free of tax

The person (or people) in receipt of a Purchased Life Annuity needs to complete this form so that the company or society paying the annuity (the provider) can work out any exempt capital element of the annuity and pay it to them tax free.

Not all Purchased Life Annuities can have a tax-free capital amount. So if you are in any doubt, please contact the provider.

Who should fill in the form

The provider should fill in part A of this form and pass it to the person to whom the annuity is paid.

The person (or people) to whom the annuity payments are payable must fill in parts B and C of this form, even if:

- someone else has purchased or part purchased the annuity, or
- it is payable for more than one life (or on someone else's life).

If the annuity is paid to more than one person, each person needs to fill in part B. This includes an annuity which is paid to both a husband and wife. Part B has room for up to two people. If the annuity is paid to more than two people, you will need to obtain additional copies of this form (or photocopy part B before you fill it in) and attach them to this one.

This form must then be sent back to the provider to complete part D. They will send a copy of the whole form to the person (or people) in receipt of the Purchased Life Annuity and a copy to us.

A About the annuity

This part must be completed by the provider paying the annuity. Please use capital letters.

<p>Name of the company or society</p> <input style="width: 100%; height: 30px;" type="text"/> <input style="width: 100%; height: 30px;" type="text"/> <p>Address</p> <input style="width: 100%; height: 30px;" type="text"/> <input style="width: 100%; height: 30px;" type="text"/> <input style="width: 100%; height: 30px;" type="text"/> <input style="width: 100%; height: 30px;" type="text"/> <p>Postcode (or country if not in the UK)</p> <input style="width: 100%; height: 30px;" type="text"/>	<p>Life Office reference number</p> <input style="width: 100%; height: 30px;" type="text"/> <p>Company or society's quotation number</p> <input style="width: 100%; height: 30px;" type="text"/> <p>Company or society's annuity number</p> <input style="width: 100%; height: 30px;" type="text"/>
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Whose life or lives does the annuity depend on?

Full name	Gender Male or female	Date of birth <i>DD MM YYYY</i>

<p>The gross amount of each instalment of the annuity</p> <input style="width: 100%; height: 30px;" type="text"/> <p>The date of the first annuity payment <i>DDMMYYYY</i></p> <input style="width: 100%; height: 30px;" type="text"/>	<p>How often is each instalment of the annuity paid? <i>For example, yearly, monthly or weekly</i></p> <input style="width: 100%; height: 30px;" type="text"/> <p>If annuity not paid in UK Sterling, state currency used</p> <input style="width: 100%; height: 30px;" type="text"/>
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Before you complete parts B and C, please check that part A is correct

If anything is wrong, please contact the person that filled it in. If you are satisfied that the details are correct, fill in parts B and C. Then send the whole form back to the provider paying the annuity.

If two or more people fill in part B, only one person needs to fill in part C, including the declaration.

B About the person (or people) in receipt of the annuity

This part must be completed by the person (or people) to whom the annuity payments are payable. Please use capital letters.

National Insurance number

Please include your National Insurance number on the form, if you know it. If you are not sure what it is, you can usually find it on a letter from us, the Department for Work and Pensions or the Pension Service; a personal pension or annuity statement; a payslip, P60 *End of year certificate* or a P45 leaving employment certificate.

First person's details	Second person's details
Full name <input type="text"/> <input type="text"/>	Full name of second person in receipt of the annuity <input type="text"/> <input type="text"/>
Address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
National Insurance number <i>If known</i> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	National Insurance number <i>If known</i> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Your tax reference number <i>If known</i> <input type="text"/>	Your tax reference number <i>If known</i> <input type="text"/>
Name and address of HM Revenue & Customs office dealing with your tax affairs (if known) <i>The office you send your tax return or tax repayment claim</i> <input type="text"/>	Name and address of HM Revenue & Customs office dealing with your tax affairs (if known) <i>The office you send your tax return or tax repayment claim</i> <input type="text"/>

C Why the annuity was bought

This part must be completed by one of the people named in part B. **Please answer all three questions.**

The provider needs to know why you bought the annuity. This information will help the provider decide whether the capital element can be paid tax free.

Wills and settlements Answer No to this question if: <ul style="list-style-type: none">• you have inherited a lump sum under a Will, or• you have received a gift of a lump sum from a settlement and you have decided to use it, or part of it, to buy this annuity. Answer Yes to this question if: <ul style="list-style-type: none">• the annuity had to be bought because of conditions in the Will, or• it was bought to replace an annuity that was due to be paid under the terms of a Will or settlement. Was the annuity, or part of it, bought because of the terms of a Will or settlement? Yes <input type="checkbox"/> No <input type="checkbox"/>
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If the annuity is payable for a guaranteed period even if the life or lives on which it depends have died, give the date the guarantee period ends

□□ □□ □□□□

Will the final payment of the annuity, if it ends because of the death of the life on which it depends, be apportioned to the date of death?

Yes No

If the annuity will end at a certain date, even if the life or lives assured is still alive, give the date of the last possible payment

□□ □□ □□□□

Tick one box and give further details as requested

I have calculated the exempt capital element as the **proportion**
Give full details of the section and subsection of legislation used below

I have calculated the exempt capital element as the **sum** of ·
Give full details of the section and subsection of legislation used below

This annuity is not eligible for the exempt capital element. *Give full details of why below*

Name of the payer *If different to name given in part A*

Name of person completing part D

Address *If different to name given in part A*

Position in organisation

Signature

Postcode (or country if not in the UK)

Date

□□ □□ □□□□

Date form returned to annuitant

□□ □□ □□□□

Other relevant notes or information

Date copy sent to HMRC

□□ □□ □□□□

Notes for the person (or people) in receipt of the annuity – Filing Tax Returns and claiming a tax repayment

If you need to complete a Tax Return or make a claim for a tax repayment, you will need to show the net taxable amount. The net amount is the total amount of annuity payments you receive, less the tax free amount.

If you have completed a Tax Return or claim for a tax repayment in the past and told us about an annuity, you may want to check the amount of the annuity you told us about. If the amount you told us was too high, because you did not know the exempt capital amount when you completed the return or claim, you may be able to claim a tax repayment. If this applies to you, please contact your HM Revenue and Customs office. If you do not know which office this is, you can find us in The Phone Book under 'HM Revenue & Customs'. Or go to our website www.hmrc.gov.uk and select *Contact us*.