

ANNUAL ALLOWANCE LEGISLATIVE TIME SCALES

The following assumes that the member has not crystallised benefits, transferred out or attained the age of 75 without taking their benefits:

| | Tax-year 2014/15 | Tax-year 2015/16 | Tax-year 2016/17 | |
|---|--|--|--|--|
| Notification of information from the Employing Authority | 06-Jul-15 | 06-Jul-16 | 06-Jul-17 | |
| Pension Saving Statement produced | 06-Oct-15 | 06-Oct-16 | 06-Oct-17 | |
| Member Self-assessment submitted to HMRC | 31 October 2015 (paper) 31 January 2016 (electronic) | 31 October 2016 (paper) 31 January 2017 (electronic) | 31 October 2017 (paper) 31 January 2018 (electronic) | |
| Notice of Scheme Pays received by Scheme Administrator | 31-Jul-16 | 31-Jul-17 | 31-Jul-18 | |
| Closing date for Annual Allowance payment | 14-Feb-17 | 14-Feb-18 | 14-Feb-19 | |

Voluntary scheme pays Annual Allowance charges will be paid to HMRC after the quarter in which the notification is received as in the below table. The member is liable for the interest payable to HMRC between 31 January and HMRC receiving the payment. The below table is relevant for tax year 2016/17.

| Notice of Voluntary Scheme Pays received by Scheme Administrator | Administrator will pay HMRC by |
|---|---------------------------------------|
| 31-Dec-17 | 14-Feb-18 |
| 31-Mar-18 | 14-May-18 |
| 30-Jun-18 | 14-Aug-18 |
| 31-Jul-18 | 15-Nov-18 |