

HMRC's process map (LTA Abolition)

Important note: Please read before requesting a certificate.

The way the legislation is written means a certificate can give a worse outcome than the standard transitional basis. HMRC has said once a client receives a certificate, it is irreversible and they must use it even if it is a poorer outcome. Therefore, care needs to be taken before making a request.

Nucleus Financial are not liable if the production of a transitional certificate results in a poorer outcome.

We can only produce a certificate for individuals who have benefits in a Nucleus Financial Group pension contract.

Member: Decision Process for Transitional Tax Free Amount Certificate

