

Instruction Document – AFT Lifetime Allowance

Please Note: Labels marked in **Red** in this document indicates mandatory fields and should be completed (filled up) in the spreadsheet.

AF1 Title : (Optional)

Enter here the title of the Member, eg.: Mr, Mrs, Miss, Ms.

Please note that no 'spaces' are allowed between any characters and the length should not exceed more than 4 characters.

AF2 First Forename : (Mandatory)

Enter here the Member's first name. This field is mandatory.

You should only use characters defined in the Schema i.e. A-Z upper or lower case, hyphen or apostrophe.

Please note that 'spaces' are not allowed between the characters and the length should not exceed more than 35 characters.

Please note, the special characters listed below **must not be used** when you enter the Member's Forename.

1. ` This is not an apostrophe. This is a grave accent. Please do not use this special character instead of an apostrophe.
2. . full stop
3. , comma
4. _ underscore
5. () opening and closing parenthesis
6. / Forward slash
7. 0 zero (in place of alphabet O)
8. 1 2 3 numbers
9. * asterisk
10. ? question mark

Please note, if Member's First forename has a space in between, we will add a hyphen onto it, in order to avoid the e-filing validation rejection. Should you not think this is appropriate, you must ensure that the forename does not contain any space in it.

AF3 Second Forename : (Optional)

Enter here the Member's Second forename.

You should only use the characters defined in the Schema i.e. A-Z upper or lower case, hyphen or apostrophe.

Please note that 'spaces' are not allowed between the characters and the length should not exceed more than 35 characters.

Please note, the special characters listed below **must not be used** when you enter the Member's Forenames.

1. ` This is not an apostrophe. This is a grave accent. Please do not use this special character instead of an apostrophe.
2. . full stop
3. , comma
4. _ underscore
5. () opening and closing parenthesis
6. / Forward slash
7. 0 zero (in place of alphabet O)
8. 1 2 3 numbers
9. * asterisk
10. ? question mark.

Please note, if Member's Second forename has a space in between, we will add a hyphen onto it, in order to avoid the e-filing validation rejection. Should you not think this is appropriate, you must ensure that the forename does not contain any space in it.

AF4 Surname : (Mandatory)

Enter here the Member's Surname. This field is mandatory.

You should only use the characters defined in the Schema i.e. A-Z upper or lower case, digits 0-9, comma, full stop, forward slash, ampersand, hyphen, space, apostrophe and brackets.

The length should not exceed more than 35 characters.

Please note, the special characters listed below **must not be used** when you enter the Member's Surname

1. Please do not include leading or trailing spaces when you enter the Surname. For example, if the Surname is O'Connor, do not include a space before O'Connor or after O'Connor
2. ` This is not an apostrophe. This is a grave accent. Please do not use this special character instead of an apostrophe. For example, if the surname is O'Connor, the apostrophe must be entered as O'Connor, not as O`Connor
3. leading spaces.
4. * asterisk
5. 0 zero (in place of the alphabet O) - the first character must be alpha.

AF5 Address Line 1 : (Mandatory)

Enter here the Member's address Line 1. This field is mandatory.

A single address line can contain a maximum of 35 characters including spaces.

AF6 Address Line 2 : (Mandatory)

Enter here the Member's address Line 2. This field is mandatory.

AF7 Address Line 3 : (Optional)

Enter here the Member's address Line 3, if present.

AF8 Address Line 4 : (Optional)

Enter here the Member's address Line 4, if present.

AF9 Postcode : (Optional)

Enter here the postcode of the Member's address e.g. EP1 3SO.

Please note that the Postcode should not exceed 8 characters.

AF10 Country : (Mandatory)

Enter here the Country of the Employer's address. This field is mandatory.

Please note that the Country should not exceed 35 characters.

AF11 NI Number : (Optional)

Enter here the Member's National Insurance number(NINo). If the NI number is not known leave it blank.

Please note, the NINO must follow the acceptable format as below :

1. Characters 1 & 2 must be alpha and must be one of the issued National Insurance Number prefixes. Character 1 must not be D, F, I, Q, U, V or X.
2. Characters 3 - 8 must be numeric.
3. Character 9 must be alpha in the range A - D or a space.

For Example: Two alpha (AA) six digits (123456) one alpha (A, B, C, D or space)
"AA123456A" or "BB123456 "

AF12 Date of Birth : (Mandatory)

Enter here the date of birth of the Member.

Please note,

1. It must be a valid calendar date .The date can be in a **YYYY-MM-DD or DD/MM/YYYY or DD/MM/YY** format.
2. It must be today or earlier.

AF13 Date of the benefit crystallisation event 1 : (Mandatory)

Enter the date of the benefit Crystallisation event 1.

Please note,

1. It must be a valid calendar date .The date can be in a **YYYY-MM-DD or DD/MM/YYYY or DD/MM/YY** format.
2. The date entered, must fall within the reporting quarter specified in the Accounting for tax return .

AF14 Amount of lifetime allowance charge at the rate of 25% due and payable 1 : (Optional)

Enter the amount of tax due in respect of this member at the rate of 25%.

Please note the following when you enter the amount:

1. It must be in whole pounds .
2. It must be greater than or equal to one. Negative figures are not allowed.
3. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid and it should be entered as 1234.00 without the comma.

AF15 Amount of lifetime allowance charge at the rate of 55% due and payable 1 : (Optional)

Enter the amount of tax due in respect of this member at the rate of 55%.

Please note the following when you enter the amount:

1. It must be in whole pounds .
2. It must be greater than or equal to one. Negative figures are not allowed.
3. A thousand comma separator within the figure is not allowed.
e.g. the figure 1,234.00 is invalid and it should be entered as 1234.00 without the comma.

NOTE : If the member has more than one benefit crystallisation event, in relation to the scheme, in the quarter, it can be reported using columns AF16 to AF42, as applicable.