

# Transitional tax-free amount certificate (TTFAC)

## Video transcript

Here we'll look at the Transitional tax-free amount certificate, or TTFAC for short.

So if you've taken benefits from a registered pension arrangement prior to the 6 April 2024, but taken less than 25% of those benefits as a tax-free cash lump sum, you might benefit applying for a Transitional tax-free amount certificate from USS.

The certificate will detail the amount of Lump Sum Allowance (LSA) and Lump Sum and Death Benefit Allowance (LSDBA) that you had remaining at 6 April 2024. You will need to apply for this before the first time you take your benefits after the 6 April 2024.

There's more information available about the certification on the HMRC and the USS websites.