# Notification Form for transitional rule 6.5 in the Solvency Capital Requirement – Standard Formula Part of the PRA Rulebook in respect of the Loss Absorbing Capacity of Deferred Taxes (LACDT)

This form is to be used for notification related to the use of the transitional rule, specifically for a firm wishing to utilise an increase in deferred tax assets (DTA) within its calculation of LACDT in accordance with rule 6.5 in the Solvency Capital Requirement – Standard Formula Part of the PRA Rulebook. Note that the transitional rule expires on 30 December 2025.

Firms should email completed forms to [SFnotifications@bankofengland.co.uk](mailto:SFnotifications@bankofengland.co.uk) before recognising an increase in DTA within the LACDT adjustment that forms part of their calculation of the Solvency Capital Requirement. Firms should also copy in their regular PRA supervisory contact.

|  |  |
| --- | --- |
| Name and Firm Reference Number (FRN): |  |

#### Signature

I confirm that the information provided in this form is accurate and complete and that the firm named complies with the relevant requirements set out in rule 6.5 of the Solvency Capital Requirement – Standard Formula Part of the PRA Rulebook.

------------------------------------------------------ Signed

------------------------------------------------------- Name

------------------------------------------------------- Position in firm

------------------------------------------------------- Date