

## Chapter 19

# Pensions supplementary provisions



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## Format for provision of transfer value comparator

This annex belongs to ■ COBS 19.1.3AR.

[**Note:** The FCA has also issued non-Handbook guidance for firms who advise on pension transfers. See <https://www.fca.org.uk/publication/finalised-guidance/fg21-3.pdf>]

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1.1 The first page of the *transfer value comparator* must follow the format and wording shown in Table 1, except that alternative colours may be used in the chart and the scale of the charts may be