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Managing Pension Schemes

27 February 2019

Introductions

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Phase One - Update

Phase One Update

GOV.UK Managing pension schemes Log Out

ALPHA This is a new service – your feedback will help us to improve it.

In January 2019 we changed the name of the service to Managing Pension Schemes because we think this reflects more accurately what you use the service for.

So far we have delivered:

- Registration for pension scheme administrators
- Application to register a new pension scheme
- Functionality to add new scheme administrators to a pension scheme – and for them to refuse a request
- Functionality to cease as a scheme administrator of a pension scheme (if another scheme administrator has been added)

Phase One Update

GOV.UK Managing pension schemes Log Out

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In March 2019 we will deliver:

- Functionality to amend scheme administrator details
- Functionality to amend pension scheme details
- Functionality to de-enrol as a scheme administrator altogether

This will complete the roll-out of Phase One.

Managing Pension Schemes – View Details

GOV.UK | Managing pension schemes | Sign out

ALPHA This is a new service – your feedback will help us to improve it.

Mr Scheme Administrator

Administrator ID: A2NNNNNN

Managing pension schemes

Manage your pension schemes

You can only view pension schemes that you have registered through this service.

View your pension schemes

If you want to view a pension scheme that you did not register through this service, you must use the Pension Schemes Online service.

Register a new pension scheme

You have 28 days to finish a new pension scheme registration before it is deleted. You can save your progress and return to it later.

Register a new scheme

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Mr Scheme Administrator

Date of birth	29/03/1947
National Insurance number	QQ123456A
Address	1 Example Street Example Town Example City BX9 1GH
Has Mr Scheme Administrator been at their address for more than 12 months?	No
Previous address	2 Example Lane Creation Town Creation City NG2 1BB
Contact email address	psa@example.com
Contact phone number	01234 567890

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Managing Pension Schemes – View Details

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Your pension schemes

Scheme name	PSTR	Status
Example Scheme One	Not assigned	Pending
Example Scheme Two	Not assigned	Pending information required
Example Scheme Three	Not assigned	Pending information received
Example Scheme Four	Not assigned	Rejected
Example Scheme Five	24000001IN	Open
Example Scheme Six	24000006IN	De-registered
Example Scheme Seven	24000007IN	Wound-up
Example Scheme Eight	24000008IN	Rejected under appeal

Return to manage and register your pension schemes

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Managing Pension Schemes – View Details

GOV.UK   Managing pension schemes   Sign out

ALPHA This is a new service – your feedback will help us to improve it.

Example Scheme One

View the registered scheme details

This scheme was opened on:

17 December 2017

Pension scheme administrators

Mr Scheme Administrator	Remove
Administrator Example Ltd	
Example PSA Limited	

Add a scheme administrator

You will need the name and administrator ID of who you want to add.
They will receive an invitation which they will have to accept.

Return to your pension schemes

Managing Pension Schemes – View Details

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Example Scheme One

Scheme type	Single trust
Country established	United Kingdom
How many scheme members are there?	2 to 11
How many scheme members do you expect there to be in the next 12 months?	12 to 50
Is the scheme investment regulated?	No
Is the scheme an occupational pension scheme?	No
How does the scheme provide benefits?	Defined Benefits only

Managing Pension Schemes – Current work

We're continuing work on the service by:

- Designing scheme reporting features for Phase Two of the service
- Designing RAC/DAC processes
- Conducting user research with pension scheme practitioners on practitioner registration, authorisation and de-authorisation
- Conducting user research with pension scheme administrators on all elements of reporting
- Managing manual processes for reporting for schemes registered on the Managing Pension Schemes service

Data Migration and Data Cleansing

Next steps

We'll be issuing a further round of letters over the next few weeks.

For any schemes with an authorised pension scheme practitioner, we'll also be contacting them to ask for their help in reminding the scheme administrator to update their details on the Pension Schemes Online service.

We'll continue to chase payments where charges are shown as outstanding on our system, asking scheme administrators to:

- confirm details of payments made including the charge reference, so that we can trace these and allocate them on our system
- make payment of outstanding tax

Data Migration - Multiple Scheme Administrator IDs

We will also be contacting scheme administrators who have multiple administrator IDs with the same Corporation Tax Reference Number (CTUTR). On the Managing Pension Schemes service, scheme administrators will only be allowed one administrator ID per CTUTR.

In readiness to migrate pension schemes to the new service, we want to start working with scheme administrators to move their schemes to one Administrator ID on Pension Schemes Online.

We will be publishing a message in a future newsletter asking scheme administrators to contact us if they need assistance with moving their schemes to their chosen ID.

In advance of this, if anyone would like to start working on this sooner, please contact pensions.businessdelivery@hmrc.gsi.gov.uk.

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Phase Two - Our Plans

Phase Two

During Phase Two we'll:

- migrate existing pension schemes from the current Pension Schemes Online Service to the new service
- add pension scheme practitioner functionality so practitioners can use the new service to support pension scheme administrators with their reporting requirements
- develop the new service so that you can use it for the submission of AFTs, Event Reports and Pension Scheme Returns
- issue all pension scheme notifications, notices and responses through the new service – our aim is to have no paper outputs
- issue penalties and assessments for pension schemes through the new service

Phase Two - Timeline

From April 2020:

- Migration of existing pension schemes
- Registration for practitioners
- Accounting for Tax
- Bulk import of data
- Digital statement functionality
- Digital contact for notices and assessments
- Event Reporting
- Pension Scheme Return

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Table Exercise

Prioritisation – Your Views

Lunch

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Accounting/Payments

We plan to create an online digital account for both pension scheme administrators and pension schemes.

Through this you'll be able to:

- view penalties and charges on the statement of account for either your pension scheme or your account as pension scheme administrator
- log in and view any payments you've made towards those charges
- see any revised charges arising out of an amended report online

We'll issue an email notification to tell you to log in to view the online notice of assessment or penalty.

Digital Statement – Example List of Charges

Managing Pension Schemes	Charge sits with:
Accounting For Tax Return	Scheme
Accounting For Tax Manual Assessment	Scheme
Accounting For Tax Return Interest	Scheme
Overseas Transfer AFT Return	Scheme
Manual OTC Assessment	Scheme
Scheme Sanction Charge	Scheme
Manual Scheme Sanction Charge	Scheme
Scheme Sanction Charge Interest	Scheme
Contract Settlement	Scheme/ Pension Scheme Administrator
Contract Settlement Interest	Scheme/ Pension Scheme Administrator
Failure to Submit the Pension Scheme Return Penalty	Pension Scheme Administrator
Pension Scheme Return Late Filing Daily Penalties	Pension Scheme Administrator
Accounting For Tax Late Filing Penalties	Pension Scheme Administrator
Accounting For Tax Late Payment Penalties	Pension Scheme Administrator
Overseas Transfer Late Payment Penalties	Pension Scheme Administrator
Scheme Sanction Charge Late Payment Penalties	Pension Scheme Administrator
Information Notice Penalty	Pension Scheme Administrator
Member Unauthorised Payments	Scheme
RAS - Excess Relief Paid Charge	Scheme
RAS - Excess Relief Interest Charge	Scheme
Pensions Penalty	Pension Scheme Administrator
Pensions Charge	Scheme
Pensions Charge Interest	Scheme

Scheme Digital Statement – Possible Data Items

- Charge amount
- Assessment amount
- Charge reference
- Due date
- Period of charge/assessment
- Interest accruing – amount
- Interest charge
- Payment amount
- Payment date
- Amount stoodover (under appeal)
- Appeal status
- Amendments
- Request a repayment
- Amount outstanding (credit/debit)

Scheme Administrator Digital Statement – Possible Data Items

- Penalty amount
- Charge reference
- Due date
- PSTR
- Scheme name
- Period of penalty
- Payment amount
- Payment date
- Amount stoodover (under appeal)
- Appeal status
- Amendments
- Request a repayment
- Amount outstanding (credit/debit)

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Table Exercise

Digital Statement – Your View

Digital Statement – HMRC Mock-Up

Scheme Sanction Charge		£1547.56	X0023456789	Due date:	31/01/2017
	Paid	£1547.56			10/02/2017
	Due	£0.00			
Scheme Sanction Charge Interest		£5.81	X0123456789	Due date:	10/02/2017
	Paid	£5.81			11/02/2017
	Due	£0.00			
Scheme Sanction Charge		£1500.89	X1123456789	Due date:	31/01/2018
	Interest accruing	£3.45			
Accounting For Tax Return		£12,000.00	X2123456789	Due date:	14/02/2018
	Paid	£1,000.00			14/02/2018
	Cancelled				20/02/2018
	Due	£0.00			
Accounting For Tax Return		£12,000.00	X3123456789	Due date:	20/03/2018
	Paid	£1,000.00			14/02/2018
	Interest accruing	£17.24			
	Due	£11,000.00			
Overseas Transfer AFT Return		£5637.88	X4123456789	Due date	30/04/2018
	Interest accruing	£4.32			
			Total due:	£18,138.77	

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Digital Statement – HMRC Mock-Up

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Back English | Cymraeg

Example Pension Scheme

Accounting for Tax Return

Charge reference: X2123456789

Date issued:	20/02/2018
Due date:	14/02/2018
Amount of tax:	£12,000.00
Credit for tax already paid:	£1,000.00
Amount due:	£11,000.00
Interest accruing:	£17.24
Appeal status:	Settled by agreement

View notice of assessment

View appeal history

Show data Clear data

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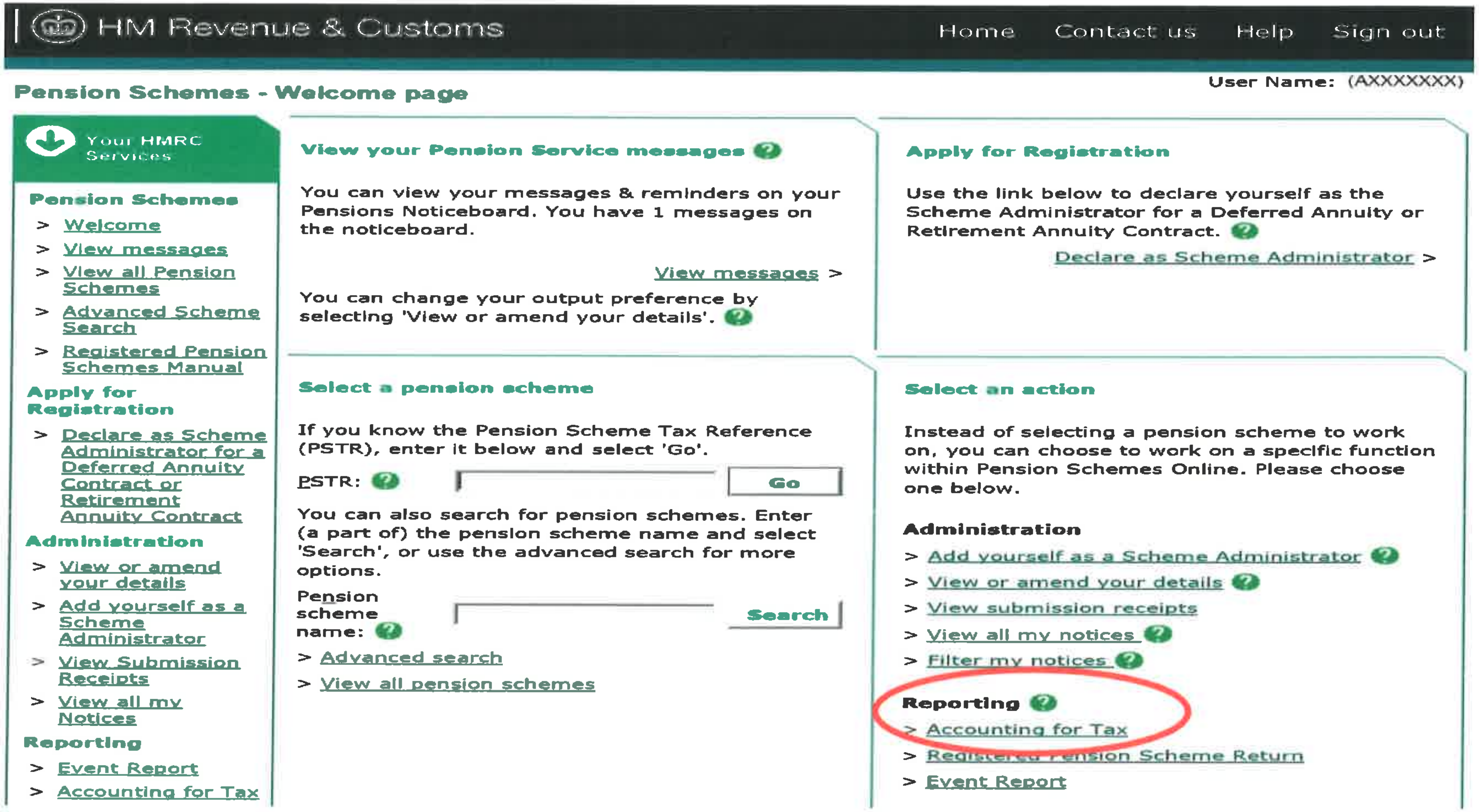
Viewing Returns

To view a return on TPSS:



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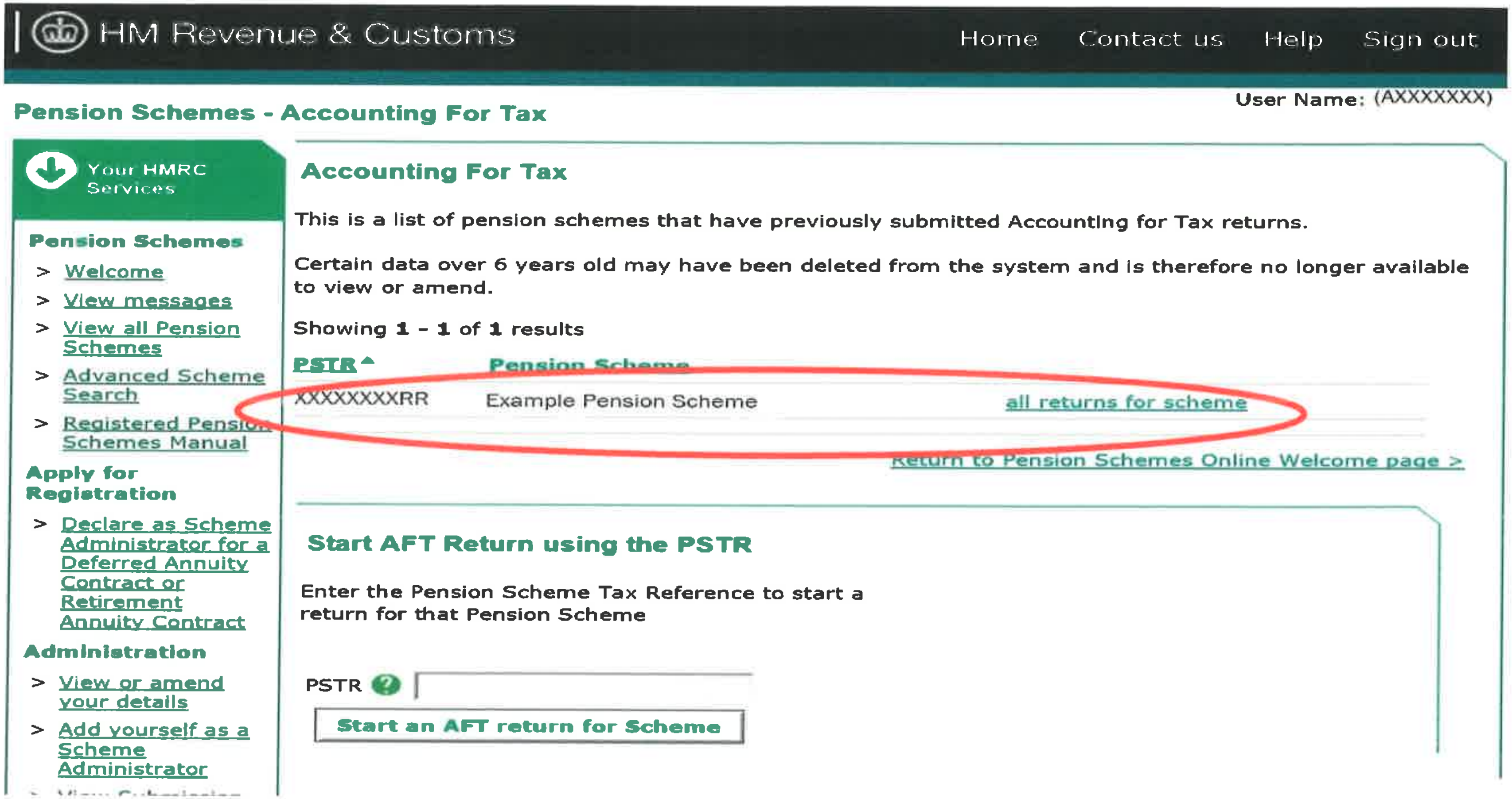

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Viewing Returns

To view a return on TPSS:

HM Revenue & Customs   Home   Contact us   Help   Sign out

Pension Schemes - Accounting For Tax

User Name: AXXXXXXX
PSTR XXXXXXXXRR

Your HMRC Services

Pension Schemes

- Welcome
- View messages
- View all Pension Schemes
- Advanced Scheme Search
- Registered Pension Schemes Manual

Registration

- View Application for Registration Details

Scheme Administration

- View Current Scheme Details

Return History

This list shows a history of the Accounting for Tax return for Example Pension Scheme for the quarter ended **30th September 2017**.

Certain returns over 6 years old will have been removed from the system

Report	Status	Date			
Amendment	Submitted	19 Jul 2018	view	submission receipt	amend
Original submission	Submitted	01 Oct 2017	view	submission receipt	
Original submission	Submitted	01 Oct 2017	view	submission receipt	

Return to Accounting for Tax for Scheme >

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Viewing Returns

To view a return on TPSS:

Pension Schemes - Accounting For Tax

Print | Close this Window

Scheme details

Pension Scheme Name	Example Pension Scheme
Pension Scheme Tax Reference	XXXXXXXXRR
Tax Quarter Ended	June 2017
Scheme Administrator	Example Scheme Administrator

S214 - Lifetime allowance charge details

Member 1

Name	Example member 1
National Insurance number	XXNNNNNNX

Benefit Date	Amount of lifetime allowance charge - retained amount	Amount of lifetime allowance charge - lump-sum amount
27 Jun 2017	£ 8,857	£ 0

Member 2

Name	Example member 2
National Insurance number	XXNNNNNNX

Benefit Date	Amount of lifetime allowance charge - retained amount	Amount of lifetime allowance charge - lump-sum amount
06 Apr 2017	£ 44,718	£ 0

Member 3

Name	Example member 3
National Insurance number	XXNNNNNNX

Benefit Date	Amount of lifetime allowance charge - retained amount	Amount of lifetime allowance charge - lump-sum amount
12 May 2017	£ 19,538	£ 0

Member 4

Name	Example member 4
National Insurance number	XXNNNNNNX

Benefit Date	Amount of lifetime allowance charge - retained amount	Amount of lifetime allowance charge - lump-sum amount
01 Apr 2017	£ 10,898	£ 0

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Table Exercise

Viewing Returns

Next steps and additional information

Phase Two – next steps

- we'll develop a prototype and test this with you as part of our Phase Two user research and this will run throughout the year
- we'll update you on our progress through our pension schemes newsletters
- we'll hold further workshops with you

How you can help us

Thank you to everyone who has provided feedback and helped with our user research so far. We've factored this into the design and development of the service to date.

We still need volunteers to take part in our ongoing user research both as part of workshops like this and to test the service on a one to one basis. We are particularly interested in hearing from users who find the existing processes burdensome.

If you're interested in volunteering to help with our user research please email us at pensions.businessdelivery@hmrc.gsi.gov.uk and put 'user research' in the subject line of your email.

It would also help us if you'd complete the workshop evaluation sheet and hand it back to your facilitator at the end of the workshop.

Any questions?

Thank you

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Pensions Online – HMRC contacts

You can contact our Pensions Project Team either through our team email address - pensions.businessdelivery@hmrc.gsi.gov.uk or directly using the details below:

- Daniela Paul - daniela.paul1@hmrc.gsi.gov.uk
- John Bhandal - john.bhandal@hmrc.gsi.gov.uk
- Mike Johnson - michael.johnson1@hmrc.gsi.gov.uk
- Sarah Mee - sarah.l.mee@hmrc.gsi.gov.uk
- Adam Statham - adam.a.statham@hmrc.gsi.gov.uk

Pension Compliance Managers can be contacted through your usual route

Teresa Bartram
Philip Jones
Daniel Glover
Emma Wickins
David Roper

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