Managing Pension Schemes

27 February 2019
Introductions

HMRC:

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Daniel Glover
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Rebecca Robinson
Phase One - Update
Phase One Update

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

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

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
# Managing Pension Schemes – View Details

**GOV.UK**

**Managing pension schemes**

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

## Mr Scheme Administrator

<table>
<thead>
<tr>
<th><strong>Date of birth</strong></th>
<th>29/03/1947</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>National Insurance number</strong></td>
<td>QQ123456A</td>
</tr>
</tbody>
</table>
| **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 |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Contact email address</strong></td>
<td><a href="mailto:psa@example.com">psa@example.com</a></td>
</tr>
<tr>
<td><strong>Contact phone number</strong></td>
<td>01234 567890</td>
</tr>
</tbody>
</table>

**HM Revenue & Customs**
Managing Pension Schemes – View Details

<table>
<thead>
<tr>
<th>Scheme name</th>
<th>PSTR</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Example Scheme One</td>
<td>Not assigned</td>
<td>Pending</td>
</tr>
<tr>
<td>Example Scheme Two</td>
<td>Not assigned</td>
<td>Pending information required</td>
</tr>
<tr>
<td>Example Scheme Three</td>
<td>Not assigned</td>
<td>Pending information received</td>
</tr>
<tr>
<td>Example Scheme Four</td>
<td>Not assigned</td>
<td>Rejected</td>
</tr>
<tr>
<td>Example Scheme Five</td>
<td>24000001IN</td>
<td>Open</td>
</tr>
<tr>
<td>Example Scheme Six</td>
<td>24000006IN</td>
<td>De-registered</td>
</tr>
<tr>
<td>Example Scheme Seven</td>
<td>24000007IN</td>
<td>Wound-up</td>
</tr>
<tr>
<td>Example Scheme Eight</td>
<td>24000008IN</td>
<td>Rejected under appeal</td>
</tr>
</tbody>
</table>

Return to manage and register your pension schemes
Example Scheme One

View the registered scheme details

This scheme was opened on:
17 December 2017

Pension scheme administrators
Mr Scheme Administrator
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
**Example Scheme One**

<table>
<thead>
<tr>
<th>Scheme type</th>
<th>Single trust</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Country established</strong></td>
<td>United Kingdom</td>
</tr>
<tr>
<td><strong>How many scheme members are there?</strong></td>
<td>2 to 11</td>
</tr>
<tr>
<td>How many scheme members do you expect there to be in the next 12 months?</td>
<td>12 to 50</td>
</tr>
<tr>
<td><strong>Is the scheme investment regulated?</strong></td>
<td>No</td>
</tr>
<tr>
<td><strong>Is the scheme an occupational pension scheme?</strong></td>
<td>No</td>
</tr>
<tr>
<td><strong>How does the scheme provide benefits?</strong></td>
<td>Defined Benefits only</td>
</tr>
</tbody>
</table>
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.
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
Table Exercise
Prioritisation – Your Views
Lunch
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.
<table>
<thead>
<tr>
<th>Managing Pension Schemes</th>
<th>Charge sits with:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting For Tax Return</td>
<td>Scheme</td>
</tr>
<tr>
<td>Accounting For Tax Manual Assessment</td>
<td>Scheme</td>
</tr>
<tr>
<td>Accounting For Tax Return Interest</td>
<td>Scheme</td>
</tr>
<tr>
<td>Overseas Transfer AFT Return</td>
<td>Scheme</td>
</tr>
<tr>
<td>Manual OTC Assessment</td>
<td>Scheme</td>
</tr>
<tr>
<td>Scheme Sanction Charge</td>
<td>Scheme</td>
</tr>
<tr>
<td>Manual Scheme Sanction Charge</td>
<td>Scheme</td>
</tr>
<tr>
<td>Scheme Sanction Charge Interest</td>
<td>Scheme</td>
</tr>
<tr>
<td>Contract Settlement</td>
<td>Scheme/ Pension Scheme Administrator</td>
</tr>
<tr>
<td>Contract Settlement Interest</td>
<td>Scheme/ Pension Scheme Administrator</td>
</tr>
<tr>
<td>Failure to Submit the Pension Scheme Return Penalty</td>
<td>Pension Scheme Administrator</td>
</tr>
<tr>
<td>Pension Scheme Return Late Filing Daily Penalties</td>
<td>Pension Scheme Administrator</td>
</tr>
<tr>
<td>Accounting For Tax Late Filing Penalties</td>
<td>Pension Scheme Administrator</td>
</tr>
<tr>
<td>Accounting For Tax Late Payment Penalties</td>
<td>Pension Scheme Administrator</td>
</tr>
<tr>
<td>Overseas Transfer Late Payment Penalties</td>
<td>Pension Scheme Administrator</td>
</tr>
<tr>
<td>Scheme Sanction Charge Late Payment Penalties</td>
<td>Pension Scheme Administrator</td>
</tr>
<tr>
<td>Information Notice Penalty</td>
<td>Pension Scheme Administrator</td>
</tr>
<tr>
<td>Member Unauthorised Payments</td>
<td>Scheme</td>
</tr>
<tr>
<td>RAS - Excess Relief Paid Charge</td>
<td>Scheme</td>
</tr>
<tr>
<td>RAS - Excess Relief Interest Charge</td>
<td>Scheme</td>
</tr>
<tr>
<td>Pensions Penalty</td>
<td>Pension Scheme Administrator</td>
</tr>
<tr>
<td>Pensions Charge</td>
<td>Scheme</td>
</tr>
<tr>
<td>Pensions Charge Interest</td>
<td>Scheme</td>
</tr>
</tbody>
</table>
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)
Table Exercise
Digital Statement – Your View
## Digital Statement – HMRC Mock-Up

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Document Ref</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Scheme Sanction Charge</strong></td>
<td>£1,547.56</td>
<td>X0023456789</td>
<td>31/01/2017</td>
</tr>
<tr>
<td>Paid</td>
<td>£1,547.56</td>
<td></td>
<td>10/02/2017</td>
</tr>
<tr>
<td>Due</td>
<td>£0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Scheme Sanction Charge Interest</strong></td>
<td>£5.81</td>
<td>X0123456789</td>
<td>10/02/2017</td>
</tr>
<tr>
<td>Paid</td>
<td>£5.81</td>
<td></td>
<td>11/02/2017</td>
</tr>
<tr>
<td>Due</td>
<td>£0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Scheme Sanction Charge</strong></td>
<td>£1,500.89</td>
<td>X1123456789</td>
<td>31/01/2018</td>
</tr>
<tr>
<td>Interest accruing</td>
<td>£3.45</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Accounting For Tax Return</strong></td>
<td>£12,000.00</td>
<td>X2123456789</td>
<td>14/02/2018</td>
</tr>
<tr>
<td>Paid</td>
<td>£1,000.00</td>
<td></td>
<td>14/02/2018</td>
</tr>
<tr>
<td>Cancelled</td>
<td></td>
<td></td>
<td>20/02/2018</td>
</tr>
<tr>
<td><strong>Accounting For Tax Return</strong></td>
<td>£12,000.00</td>
<td>X3123456789</td>
<td>20/03/2018</td>
</tr>
<tr>
<td>Paid</td>
<td>£1,000.00</td>
<td></td>
<td>14/02/2018</td>
</tr>
<tr>
<td>Interest accruing</td>
<td>£17.24</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due</td>
<td>£11,000.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Overseas Transfer AFT Return</strong></td>
<td>£5,637.88</td>
<td>X4123456789</td>
<td>30/04/2018</td>
</tr>
<tr>
<td>Interest accruing</td>
<td>£4.32</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total due:** £18,138.77
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](#)
Viewing Returns
To view a return on TPSS:

Pension Schemes - Welcome page

View your Pension Service messages
You can view your messages & reminders on your Pensions Noticeboard. You have 1 messages on the noticeboard.

View messages
You can change your output preference by selecting 'View or amend your details'.

Select a pension scheme
If you know the Pension Scheme Tax Reference (PSTR), enter it below and select 'Go'.

PSTR: [ ] Go
You can also search for pension schemes. Enter (a part of) the pension scheme name and select 'Search', or use the advanced search for more options.

Pension scheme name: [ ] Search
> Advanced search
> View all pension schemes

Apply for Registration
Use the link below to declare yourself as the Scheme Administrator for a Deferred Annuity or Retirement Annuity Contract.

Declare as Scheme Administrator

Select an action
Instead of selecting a pension scheme to work on, you can choose to work on a specific function within Pension Schemes Online. Please choose one below.

Administration
> Add yourself as a Scheme Administrator
> View or amend your details
> View submission receipts
> View all my notices
> Filter my notices

Reporting
> Accounting for Tax
> Registered Pension Scheme Return
> Event Report
Viewing Returns
To view a return on TPSS:

Accounting For Tax
This is a list of pension schemes that have previously submitted Accounting for Tax returns.

Certain data over 6 years old may have been deleted from the system and is therefore no longer available to view or amend.

Showing 1 – 1 of 1 results

PSTR® Pension Scheme

Example Pension Scheme

all returns for scheme

Start AFT Return using the PSTR
Enter the Pension Scheme Tax Reference to start a return for that Pension Scheme

PSTR®

Start an AFT return for Scheme
Viewing Returns
To view a return on TPSS:

Pension Schemes - Accounting For Tax

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

<table>
<thead>
<tr>
<th>Report</th>
<th>Status</th>
<th>Date</th>
<th>View</th>
<th>Amend</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amendment</td>
<td>Submitted</td>
<td>19 Jul 2018</td>
<td>view</td>
<td>submission receipt amend</td>
</tr>
<tr>
<td>Original submission</td>
<td>Submitted</td>
<td>01 Oct 2017</td>
<td>view</td>
<td>submission receipt</td>
</tr>
<tr>
<td>Original submission</td>
<td>Submitted</td>
<td>01 Oct 2017</td>
<td>view</td>
<td>submission receipt</td>
</tr>
</tbody>
</table>

Return to Accounting for Tax for Scheme >
Viewing Returns
To view a return on TPSS:

Pension Schemes - Accounting For Tax

<table>
<thead>
<tr>
<th>Scheme details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pension Scheme Name: Example Pension Scheme</td>
</tr>
<tr>
<td>Pension Scheme Tax Reference: XX000000</td>
</tr>
<tr>
<td>Tax Quarter Ended: June 2017</td>
</tr>
<tr>
<td>Scheme Administrator: Example Scheme Administrator</td>
</tr>
</tbody>
</table>

8214 - Lifetime allowance charge details

<table>
<thead>
<tr>
<th>Member 1</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name: Example member 1</td>
<td>National Insurance number: XNINNNNNX</td>
</tr>
<tr>
<td>Benefit Date: 27 Jun 2017</td>
<td>Amount of lifetime allowance charge - retained amount: £ 6,637</td>
</tr>
<tr>
<td></td>
<td>Amount of lifetime allowance charge - lump-sum amount: £ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Member 2</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name: Example member 2</td>
<td>National Insurance number: XNINNNNNX</td>
</tr>
<tr>
<td>Benefit Date: 06 Apr 2017</td>
<td>Amount of lifetime allowance charge - retained amount: £ 44,718</td>
</tr>
<tr>
<td></td>
<td>Amount of lifetime allowance charge - lump-sum amount: £ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Member 3</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name: Example member 3</td>
<td>National Insurance number: XNINNNNNX</td>
</tr>
<tr>
<td>Benefit Date: 12 May 2017</td>
<td>Amount of lifetime allowance charge - retained amount: £ 19,538</td>
</tr>
<tr>
<td></td>
<td>Amount of lifetime allowance charge - lump-sum amount: £ 0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Member 4</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name: Example member 4</td>
<td>National Insurance number: XNINNNNNX</td>
</tr>
<tr>
<td>Benefit Date: 01 Apr 2017</td>
<td>Amount of lifetime allowance charge - retained amount: £ 10,058</td>
</tr>
<tr>
<td></td>
<td>Amount of lifetime allowance charge - lump-sum amount: £ 0</td>
</tr>
</tbody>
</table>
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
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