

Manage and Register Pension Schemes

- 11.00 HMRC/ABI Welcome
- 11.05 HMRC update on the new service and next steps
- 11.25 HMRC presentation on scheme administrator delegation model followed by table discussion
- 11.55 Scheme administrator delegation model - group feedback
- 12.15 Break for lunch
- 12.45 HMRC presentation on Phase Two and scheme reporting
- 13.00 Event Report and AFT table discussion
- 13.30 Reporting - group feedback
- 14.00 Next steps and questions





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Manage and Register Pension Schemes

25 July 2018



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Phase One - update

Phase One Update



Manage and Register Pension Schemes

On 4 June 2018 we launched the Manage and Register Pension Schemes service. You should use this to:

- register with HMRC as a new pension scheme administrator
- submit all applications to register new pension schemes
- view a list of pension schemes submitted on the service and see the status of the application(s) to register a pension scheme



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Existing scheme administrators - access to new service

The Manage and Register Pension Schemes service can be accessed through the following GOV.UK guides:

[Apply to register a pension scheme - GOV.UK](#)

[Register as a pension scheme administrator - GOV.UK](#)

Links on these pages will take you to your existing pension scheme administrator Government Gateway account. You'll need your Government Gateway username and password to log into the new service.

If you're applying to register a new scheme we'll authenticate and validate your existing details and may ask you for more information to successfully complete your new online pension scheme administrator record.

If you need to access the (old) Pension Schemes Online service you can link to this from the GOV.UK guide [Manage a registered pension scheme - GOV.UK](#)



Manage and Register Pension Schemes

The new service takes you through the application to register a pension scheme step by step.

It tells you at the start what information you'll need to complete the application.

Register a new pension scheme

What you will need

Your information will be saved as you progress. If you sign out, your changes will be saved for 28 days. After that time you will need to start from the beginning.

- the names, addresses, previous addresses and National Insurance numbers of any directors, trustees, and partners associated with the pension scheme
- the telephone numbers, email addresses and Self Assessment Unique Taxpayer Reference numbers of any directors, trustees, and partners associated with the pension scheme
- the name, contact details, Corporation Tax Unique Taxpayer Reference number and address of the scheme establisher
- PAYE, Company Registration and VAT registration numbers

Continue

Manage and Register Pension Schemes

This is an example of what the screens look like.

From 1 October 2018 scheme administrators will have the option to declare that a scheme is a Master Trust.



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Manage and Register Pension Schemes

Sign out

[Back](#)

[English](#) | [Cymraeg](#)

Register a new pension scheme

Enter the scheme details

Name of the scheme

The pension scheme name cannot be the same as the Pension Scheme Administrator name.

What type of scheme is it?

☐ Single trust

This is set up under trust and covers all members. The terms of the trust do not specifically allocate assets to a particular member.

☐ Group life/death in service

This is set up to only provide benefits on death.

☐ Body corporate

For example, a registered company, a local authority or a body controlled by Royal Charter.

☐ Master trust

This is an occupational pension scheme which provides money purchase benefits. It is used by two or more employers who are not connected with each other.

☐ Other

Manage and Register Pension Schemes

At the end of each section of the application there's an opportunity to check your answers and to change them if you need to.

The service also includes address look up so you can enter the postcode then select the correct address from the options displayed.



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Manage and Register Pension Schemes

Register a new pension scheme

Check your answers

Scheme details

Name of the scheme	Hayden Salaried Pension Scheme	Change
Scheme type	Single trust	Change
Where was the scheme established?	United Kingdom	Change
Current membership	None	Change
Membership within 12 months	2 to 11	Change
Is the scheme investment regulated?	Yes	Change
Is the scheme an occupational pension scheme?	Yes	Change

Manage and Register Pension Schemes

You can save and exit when applying to register a scheme.

You can return to complete your application within 28 days.



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Manage and Register Pension Schemes

Manage and register your 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](#).

scheme

You last entered details about this scheme on 20 July 2018.

You have until 17 August 2018 to finish this registration before the details are deleted.

[Continue registering this scheme](#)

[Delete this scheme and start a new registration](#)



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Manage and Register Pension Schemes

If your submission is successful your submission reference number will display on screen. This is your reference number for the scheme whilst we consider your application.

If we decide to register the pension scheme we'll send a pension certificate with your scheme's PSTR.



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Manage and Register Pension Schemes

**Your application to register
Hayden Pension Scheme
has been successfully
submitted**

20 July 2018

What you need to know

- Your submission reference number is S080808131. This is not your Pension Scheme Tax Reference number (PSTR).
- Your scheme is not yet registered, HMRC will consider your application and make a decision.
- We may contact you and request further information to support your application.
- If the scheme administrator does not meet the criteria to be a fit and proper person we may refuse your application.
- If your scheme has more than 2 members you need to register with the Pensions Regulator
- You can also [register the scheme for VAT](#)

Manage and Register Pension Schemes

You can log in and view the status of the schemes that you've applied to register on the new service.

Your pension schemes

Scheme name	PSTR	Status	Date scheme opened
Scheme 1		Pending	
Scheme 2		Pending information required	
Scheme 3		Pending information received	
Scheme 4		Rejected	
Scheme 6	10000678RE	Open	10 October 2012



Manage and Register Pension Schemes – current work

We're continuing work on the service by:

- testing features for the second release of Phase One functionality due in October 2018 to incorporate the legislative requirements for Master Trusts
- designing scheme reporting features for Phase Two of the service
- contacting 'inactive' scheme administrators so only live schemes and administrators are migrated onto the new service
- continuing to chase outstanding tax charges, reallocating payments where necessary and pursuing interest and penalties on those that remain unpaid



Manage and Register Pension Schemes – current work

We're also continuing work on the service by developing additional features to:

- apply to register a pension scheme and to register as a pension scheme administrator if you're a partnership
- add or remove yourself as scheme administrator from pension schemes
- associate additional scheme administrators to your pension scheme
- decline an invitation to be associated to a scheme as pension scheme administrator
- amend your pension scheme or pension scheme administrator details
- de-enrol from the service if you're no longer a scheme administrator



Data migration and data cleanse activity

Next steps

In November 2017 we sent letters to 32,000 pension scheme administrators who hadn't logged into the Pension Schemes Online service since April 2015, asking them to log on and update their details.

Activity is ongoing and we've been able to update over 25,000 records to date.

We'll be issuing a second round of letters over the next few months, contacting scheme administrators for the first time and also issuing reminders to those from the November 2017 exercise who haven't taken any action.

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.



Data migration and data cleanse activity

In readiness to migrate pension schemes to the new service, we've started to look at pension scheme accounting.

Where charges are shown as outstanding on our system, we've contacted scheme administrators to:

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

Going forward you can help us with this by making sure that all payments you make contain the relevant charge reference number.

When making a payment in advance of receiving a charge reference number please quote the PSTR of the pension scheme.



Any questions?



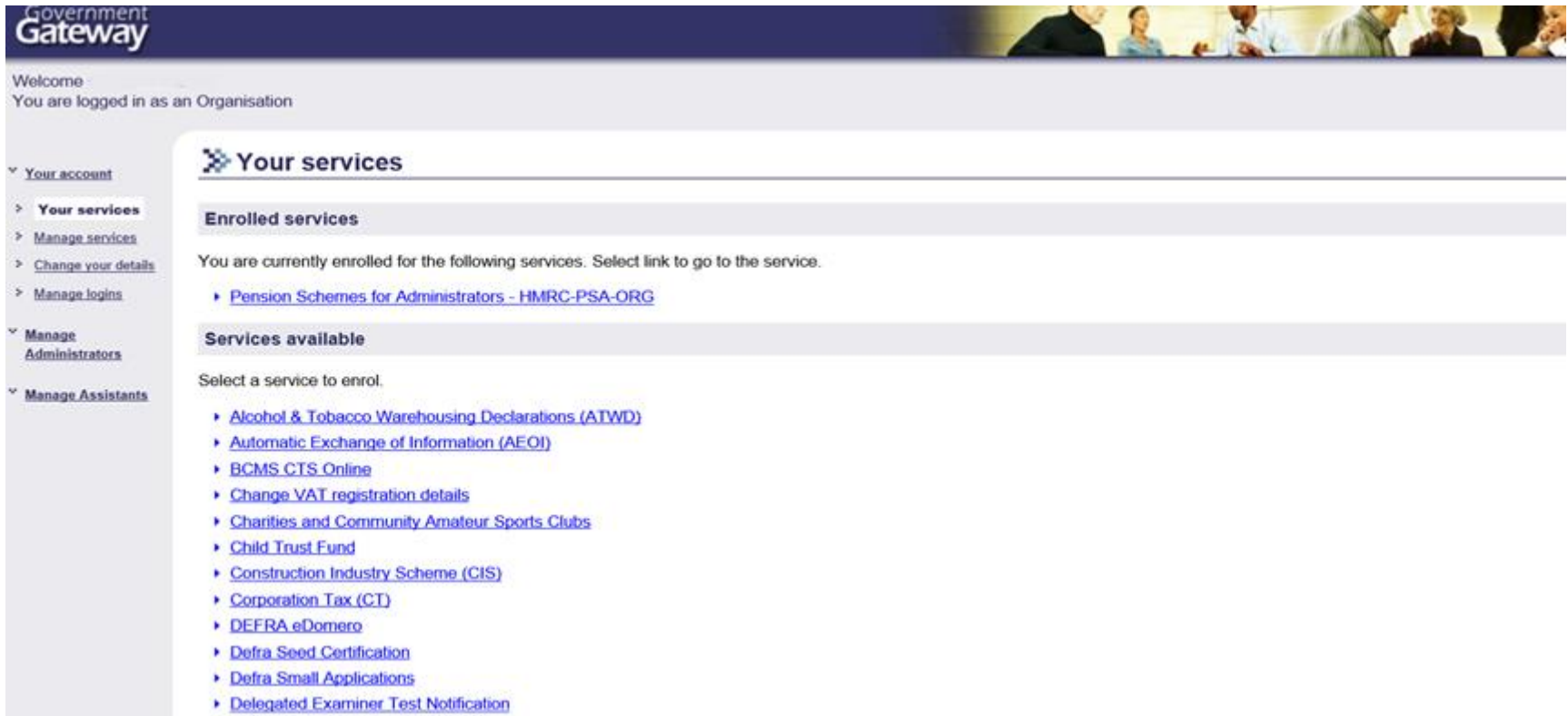


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Scheme administrator delegation model

Scheme administrator delegation model

As part of your Government Gateway enrolment you can add more 'administrators' to your account so that others can log in to take action.



Government Gateway

Welcome
You are logged in as an Organisation

Your services

Enrolled services

You are currently enrolled for the following services. Select link to go to the service.

- [Pension Schemes for Administrators - HMRC-PSA-ORG](#)

Services available

Select a service to enrol.

- [Alcohol & Tobacco Warehousing Declarations \(ATWD\)](#)
- [Automatic Exchange of Information \(AEOI\)](#)
- [BCMS CTS Online](#)
- [Change VAT registration details](#)
- [Charities and Community Amateur Sports Clubs](#)
- [Child Trust Fund](#)
- [Construction Industry Scheme \(CIS\)](#)
- [Corporation Tax \(CT\)](#)
- [DEFRA eDomero](#)
- [Defra Seed Certification](#)
- [Defra Small Applications](#)
- [Delegated Examiner Test Notification](#)



Scheme administrator delegation model

There are two options when delegating access on a scheme administrator Government Gateway account: Administrator or Assistant. Select 'Add an Administrator'.



Welcome
You are logged in as an Organisation

19 J

▼ Your account

▼ Manage Administrators

▼ Add an Administrator

▼ Manage Assistants

Manage Administrators

To view more details for an Administrator, select the name, or use the links in the 'Action' column.

Administrator name	Email address	Services	Assistants	Action
		1	2	Edit services Delete
Third Test	A3@b.com	1	0	Edit services Delete

Where would you like to go next?

[Add an Administrator](#)
[Go to 'Your services'](#)



You'll need to enter their name and email address and create a password for the delegate.



Welcome
You are logged in as an Organisation

▼ Your account

▼ Manage Administrators

▼ Add an Administrator

▼ Manage Assistants

Add an Administrator

An Administrator will be able to access the services available on behalf of their Organisation. They are able to add and delete other Administrators, Assistants and services. Alternatively, you could [Add an Assistant](#) who would only have access to services you assign them. [About Administrators](#)

*required information (if you only have a first name or a surname (not both), leave one of the name boxes empty)

*Administrator's first name(s)

*Administrator's surname

Administrator's email address

Confirm Administrator's email address

Password must:

- contain 8-12 letters and numbers
- contain at least one number and one letter
- not contain the word 'password'

*Enter a password for Administrator

*Confirm Administrator's password

Additional information (optional)
Information such as your organisation/department, telephone numbers, etc. could help others in the organisation identify them. This information will **not** be sent to any third parties.
Max. 255 characters

Please do not use the browser back button through this process as it may not function as expected.



Scheme administrator delegation model



Welcome
You are logged in as an Organisation

[Your account](#)

[Manage Administrators](#)

> [Add an Administrator](#)

[Manage Assistants](#)

Assign services

All the services that your Administrator, **Fourth Test** can be assigned to are listed below. You should tick the service(s) you wish them to be assigned to. If you would rather do this later, you can edit services in 'Manage Administrators'.

Services

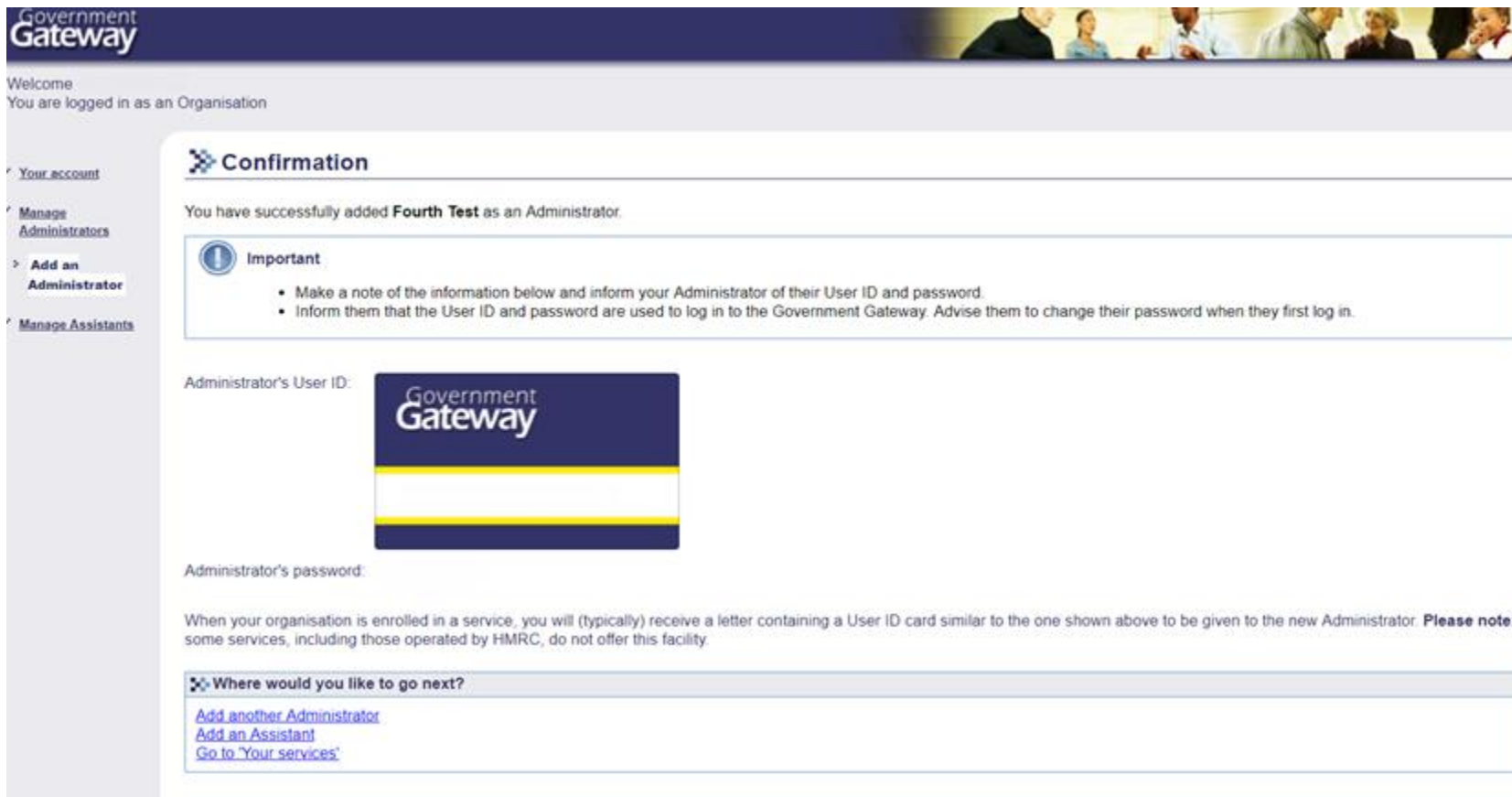
Pension Online Digital Service [HMRC-PODS-ORG](#)

PSAID :



Scheme administrator delegation model

This creates a user ID and the delegate will then immediately be able to log in to their newly created account.



The screenshot shows the Government Gateway interface. At the top, it says 'Welcome. You are logged in as an Organisation'. The left sidebar contains navigation links: 'Your account', 'Manage Administrators', 'Add an Administrator', and 'Manage Assistants'. The main content area is titled 'Confirmation' and states 'You have successfully added **Fourth Test** as an Administrator.' Below this is an 'Important' section with two bullet points: 'Make a note of the information below and inform your Administrator of their User ID and password.' and 'Inform them that the User ID and password are used to log in to the Government Gateway. Advise them to change their password when they first log in.' The 'Administrator's User ID:' is displayed next to a placeholder image of a Government Gateway User ID card. Below that, the 'Administrator's password:' is indicated. A note states: 'When your organisation is enrolled in a service, you will (typically) receive a letter containing a User ID card similar to the one shown above to be given to the new Administrator. **Please note:** some services, including those operated by HMRC, do not offer this facility.' At the bottom, a section titled 'Where would you like to go next?' provides links for 'Add another Administrator', 'Add an Assistant', and 'Go to "Your services".'

Government Gateway

Welcome.
You are logged in as an Organisation

Confirmation

You have successfully added **Fourth Test** as an Administrator.

Important

- Make a note of the information below and inform your Administrator of their User ID and password.
- Inform them that the User ID and password are used to log in to the Government Gateway. Advise them to change their password when they first log in.

Administrator's User ID:

Administrator's password:

When your organisation is enrolled in a service, you will (typically) receive a letter containing a User ID card similar to the one shown above to be given to the new Administrator. **Please note:** some services, including those operated by HMRC, do not offer this facility.

Where would you like to go next?

[Add another Administrator](#)
[Add an Assistant](#)
[Go to "Your services"](#)



Scheme administrator delegation model



Welcome
You are logged in as an Organisation

19 Ju

Your account

Manage Administrators

Add an Administrator

Manage Assistants

Manage Administrators

To view more details for an Administrator, select the name, or use the links in the 'Action' column.

Administrator name	Email address	Services	Assistants	Action
		1	2	Edit services Delete
Fourth Test	A4@b.com	1	0	Edit services Delete
Third Test	A3@b.com	1	0	Edit services Delete

Where would you like to go next?

[Add an Administrator](#)
[Go to 'Your services'](#)



Multiple scheme administrator IDs

As part of our research in to migration and reporting activities for Phase Two, we've been speaking to scheme administrators who have more than one administrator ID for their organisation.

In the main, scheme administrators have decided that operating with multiple administrator IDs is a legacy issue and would like to work with us to move their schemes to one administrator ID.

As a result of this work, HMRC have decided not to cater for multiple administrator IDs in the new service**. However we recognise that this may still cause issues for some scheme administrators and so we'd like to work with you to understand these issues and help with processes so that you can manage your pension schemes under one administrator ID.

**If your company operates using more than one Corporation Tax UTR, then you can register for the service using each Corporation Tax UTR.



Table discussion – Multiple IDs/Delegation model

We'd like your thoughts on:

- not being able to use multiple administrator IDs – how can HMRC help?
- the delegate model and whether this would work as a suitable alternative for your business
- the advantages
- the disadvantages



Lunch





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Phase Two - our plans

Pensions Online – Phase Two

In 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



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, once we have reviewed the changes

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



Accounting for Tax (AFT)

In 2019 to 2020 you'll be able to log into the new service, compile and then file your scheme's AFT on the new service. We are exploring options for in-quarter compile.

With the digital account, our aim is that for each scheme you administer you can see:

- tax charges due
- references against which payments should be made
- payments you have made
- interest (if applicable)

You'll also be able to view any penalties that we've issued for late filing or late payment on your own digital account as scheme administrator and you'll be able to view the status of any penalties on your online statement.



Accounting for Tax (AFT)

Selecting a charge to report on the Pension Schemes Online service looks like this:

Pension Schemes - Accounting For Tax

User Name: PSTR

 Your HMRC Services

Pension Schemes

- > [Welcome](#)
- > [Advanced Scheme Search](#)
- > [Advanced Individual Search](#)
- > [Work List](#)
- > [Registered Pension Schemes Manual](#)

Registration

- > [View Application for Registration Details](#)
- > [View Current Scheme Details](#)

General Actions

- > [Work with Assessments](#)

Summary of Charges

* Indicates required information

Has income tax been deducted, or payable, under the following provisions of Finance Act 2004? 

* Section 205 - Short service refund lump sum charge 	☒ Yes	☐ No
* Section 205A & 206 - Serious ill health lump sum charge & Special lump sum death benefits charge 	☐ Yes	☐ No
* Section 207 - Authorised surplus payments charge 	☐ Yes	☐ No
* Section 214 - Lifetime allowance charge 	☐ Yes	☐ No
* Section 237B - Annual Allowance charge 	☐ Yes	☐ No
* Section 242 - De-registration charge 	☐ Yes	☐ No

 'Back' and 'Next' automatically save your data



Filing an AFT on Pension Schemes Online

Here's an example of the section for declaring Lifetime Allowance charge details:

 HM Revenue & Customs Contact us Help Sign out

Pension Schemes - Accounting For Tax

 **Your HMRC Services**

Pension Schemes

- > [Welcome](#)
- > [Advanced Scheme Search](#)
- > [Advanced Individual Search](#)
- > [Work List](#)
- > [Registered Pension Schemes Manual](#)

Registration

- > [View Application for Registration Details](#)
- > [View Current Scheme Details](#)

General Actions

- > [Work with Accruals](#)

Member's Details

< Back

Next >

* Indicates required information

Enter or update information about the member who has been subject to one or more lifetime allowance charges for the quarter ended 31st March 2017.

Title

* First name(s)

* Surname

* National Insurance number 

< Back

Next >

'Back' and 'Next' automatically save your data

On Pension Schemes Online you need to enter each member separately



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Pension Schemes - Accounting For Tax

Your HMRC
Services

Pension Schemes

- > [Welcome](#)
- > [Advanced Scheme Search](#)
- > [Advanced Individual Search](#)
- > [Work List](#)
- > [Registered Pension Schemes Manual](#)

General Actions

- > [Maintain Contact History](#)
- > [Work with QOPS](#)
- > [Work with Assessments / Penalties / Charges](#)
- > [Work with](#)

< Back

Next >

Lifetime Allowance Charge Details

* indicates required information

Enter or update information about the lifetime allowance charge for k rae

**At least one amount of lifetime allowance charge must be provided.
Do not enter a zero amount.**

* Date of benefit crystallisation event ?

For example, 22-09-2006

DD MM YYYY

11 - 12 - 2016

Amount of lifetime allowance charge-
retained amount ?

£ 1000000

Whole pounds only

Amount of lifetime allowance charge-
lump-sum amount ?

£ 30000

< Back

Next >

'Back' and 'Next' automatically save your data

Alt + R Back



Submitting an Accounting for Tax (AFT) return

Here is an example of the section for declaring overseas transfer charge details:

Overseas Transfer Charge - Transfer Charge

* indicates required information even if amount is zero

Enter or update information about an Overseas Transfer for Test Case

At least one amount of Overseas Transfer and Charge must be provided. Do not enter a zero amount.

* QROPS Reference	QROPS	<input type="text" value="123456"/>
* Amount Transferred	£	<input type="text" value="1000"/>
* Date of Transfer	DD - MM - YYYY	<input type="text" value="13"/> - <input type="text" value="04"/> - <input type="text" value="2017"/>
* Amount of Transfer Charge 	£	<input type="text" value="250"/>

'Next' automatically saves your data. 'Cancel' will return to previous screen.



Overseas Transfer Charge - Member's Details

* Indicates required information

To be used to report the amount transferred to a qualifying recognised overseas pension scheme and the amount of tax due. All fields are mandatory.

Title	<input type="text" value="Miss"/>						
* First name(s)	<input type="text" value="Test"/> <input type="text"/>						
* Surname	<input type="text" value="Case"/>						
* National Insurance number ?	<input type="text"/>						
Please state the reason why no NINO has been recorded ?	<input type="text"/>						
* Date of birth For example, 22-09-2006	<table><tr><td>DD</td><td>MM</td><td>YYYY</td></tr><tr><td><input type="text" value="01"/></td><td><input type="text" value="08"/></td><td><input type="text" value="1956"/></td></tr></table>	DD	MM	YYYY	<input type="text" value="01"/>	<input type="text" value="08"/>	<input type="text" value="1956"/>
DD	MM	YYYY					
<input type="text" value="01"/>	<input type="text" value="08"/>	<input type="text" value="1956"/>					

Cancel

Next >

'Next' automatically saves your data. 'Cancel' will return to previous screen.



Accounting for Tax (AFT)

You can see a summary of charges before you submit it to HMRC

 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](#)
- > [Amend Scheme Details](#)
- > [Scheme Administrator Management](#)
- > [Practitioner Management](#)
- > [View Submission Receipts](#)

Pension Service Notices for Scheme

- > [View Notices](#)

Reporting

- > [Event Report](#)
- > [Accounting for Tax](#)
- > [Pension Scheme Return](#)

Quick Links

Summary

You have selected to amend the following Accounting for Tax return:

Pension Scheme name:

Pension Scheme Tax Reference:

Quarter Ended: **30th September 2017**

Status: **Submitted**

Submitted Date: **01 Oct 2017**

Charge type	Amount	
Section 205 - Short service refund lump sum charge	£ 0	add
Section 205A & 206 - Serious ill health lump sum charge & Special lump sum death benefits charge	£ 0	add
Section 207 - Authorised surplus payments charge	£ 0	add
Section 214 - Lifetime allowance charge	£ 0	add
Section 237B - Annual Allowance charge	£ 30	edit delete
Section 242 - De-registration charge	£ 0	add
Section 244A - Overseas Transfer Charge	£ 250	edit delete
Overseas Transfer Charge Total due	£ 250	
Total Tax due (excl. Overseas Transfer Charge)	£ 30	

[Submit this amended AFT return >](#) 

[Delete this AFT return >](#)

Cancel



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& Customs

You also get a charge reference displayed on submission

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Submission Successful

The information you submitted has been successfully received by HM Revenue & Customs.

Thank you for submitting this amendment. Your charge reference number is **XKR00000125653**. If the amendment has resulted in an increase to the tax charge, you should use this number when making a payment. If the tax charge has been reduced, any repayment due will be processed shortly ; please note that you will not be able to view or amend this information until after 24 hours have elapsed. To make a payment please go to <http://www.hmrc.gov.uk/howtopay> or use the link in the left hand menu on this screen.

HM Revenue & Customs has generated a receipt as proof of your submission. It is important to store this receipt, once you have viewed it.

[View Submission Receipt >](#)

[What is a Submission Receipt? >](#)

[Return to Pension Schemes Online Welcome page >](#)



Accounting for Tax (AFT) – an interim process

We'll have an interim process in place for new schemes that need to submit an AFT before the function is available on the Manage and Register Pension Schemes service. This interim process will only apply to schemes registered on the new service.

You'll need to email us at pensions.administration@hmrc.gsi.gov.uk and we'll send you an AFT pro-forma by return email.

The completed form can be emailed to us for processing.

We'll create the AFT charge reference and we'll notify you of this so that you can make the payment.

If you want to make the payment in advance of receiving the charge reference you can make payment using the PSTR as a reference and we'll allocate any payment already made under the PSTR.



Event Report

In 2020 you'll be able to log into the new service, compile and then file your scheme's Event Report.

We're exploring options to allow you to upload bulk data on our new reports.

You'll be able to report all events on the online Event Report, including event 6 for members relying on Fixed Protection 2016 and Individual Protection 2016.

Currently you should report event 20A, becoming or ceasing to be a Master Trust by using form APSS578, within 30 days of the event, however we'll explore options for bringing this online.

We'll have an interim process for reporting wind up for schemes registered on the new service that need to report wind up before the Event Report is available on the Manage and Register Pension Schemes service.



Event Report

Event reporting on Pension Schemes Online can be accessed through the scheme record, or from the welcome page by selecting Event Report under 'Reporting'.

Pension Schemes - Event Report

User Name:
PSTR

 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](#)
- > [Amend Scheme Details](#)
- > [Scheme Administrator Management](#)
- > [Practitioner Management](#)
- > [View Submission Receipts](#)

Summary

You have selected to enter or update information for the following Event Report:

Pension Scheme name:	Pension Scheme
Pension Scheme Tax reference:	
Tax Year ending:	5 Apr 2016
Status:	In Progress
Submitted date:	N/A
Last amended date:	N/A

Do you have any reportable changes for this pension scheme or its membership numbers? ?

This report has **no** reportable changes so far.

[Go to reportable changes >](#)

Do you have any reportable fund movements for this pension scheme? ?

This report has **no** reportable fund movements so far.

[Go to reportable fund movements >](#)

[Submit this Event Report >](#)

[Save & Exit this Event Report >](#)

[Delete this Event Report >](#)



Event Report – select event

 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](#)
- > [Amend Scheme Details](#)
- > [Scheme Administrator Management](#)
- > [Practitioner Management](#)
- > [View Submission Receipts](#)

Pension Service Notices for Scheme

- > [View Notices](#)

Reporting

- > [Event Report](#)
- > [Accounting for Tax](#)
- > [Pension Scheme Return](#)

Quick Links

- > [The Pensions Regulator](#)
- > [VAT](#)
- > [Your Online Services](#)
- > [Make a Payment](#)
- > [Sign out](#)

Reportable Changes to the Scheme - Select Change

CancelNext >

* Indicates required information

This report is for the tax year ending 2016.

You will have the opportunity to report additional changes after reporting this one.

* Indicate the reportable change you want to tell us about

☐ The scheme has been wound up. ?

☐ The scheme became an investment-regulated pension scheme. ?

☐ The scheme has ceased to be an investment-regulated pension scheme. ?

☐ The scheme has changed its rules to entitle any person to require the making of unauthorised payments. ?

☐ The scheme has changed its rules to allow investments in assets other than contracts or policies of insurance. ?

☐ The scheme was treated as two or more schemes immediately before 6 April 2006 and has changed its rules. ?

☐ The scheme has changed its pension scheme structure. ?

☐ The number of scheme members at the end of the tax year - 5 April - falls in a different band from that in which it fell at the end of the previous tax year. ?

☐ The scheme has changed the country or territory in which it is established. ?

☐ The scheme became an Occupational Pension Scheme. ?

☐ The scheme ceased to be an Occupational Pension Scheme. ?

CancelNext >

Next automatically saves your data. *Cancel* will return to previous screen.

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| 41

Filing an Event Report

Here's an example of Event 1, unauthorised payment

 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](#)
- > [Amend Scheme Details](#)

Unauthorised Payments - Recipient Details

< BackNext >

* Indicates required information

Enter or update information about the recipient of unauthorised or deemed unauthorised payments.

Title	<input type="text" value="Mr"/>
* First name(s)	<input type="text" value="K"/> <input type="text"/>
* Surname	<input type="text" value="Rae"/>
* National Insurance number ?	<input type="text"/>

< BackNext >

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[< Back](#)[Next >](#)

Unauthorised Payments - Payment Details

* Indicates required information

Enter or update information about the unauthorised or deemed unauthorised payment

* Nature of the payment or deemed payment ?

☒ Benefit in kind

☐ Transfer to an employer financed retirement benefit scheme

☐ Transfer to a non-recognised pension scheme which is not a qualifying overseas pensions scheme

☐ Error in calculating tax free lump sums

☐ Benefits paid early other than on the grounds of ill-health, protected pension age or a winding up lump sum

☐ Residential property held directly or indirectly by an investment-regulated pension scheme

☐ Tangible moveable property held directly or indirectly by an investment-regulated pension scheme

☐ Other

Give a brief description of the nature of the payment (max. 150 characters)

* Total value or amount of the unauthorised payment ?

£

* Date of payment or when benefit made available
For example, 22-09-2006

DD - MM - YYYY
 - -



Filing an Event Report

Here's an example of Event 6

Benefit crystallisation event occurred relating to a member and the amount crystallised exceeds the standard lifetime allowance or together with other amounts crystallised exceeds the standard lifetime allowance and the member relied on either an enhanced lifetime allowance, enhanced protection, fixed protection, fixed protection 2014 or individual protection 2014 to reduce or eliminate liability to the lifetime allowance charge - Member Details

* Indicates required information

Enter or update information about the member who had a benefit crystallisation event and relied on enhanced lifetime allowance, enhanced protection, fixed protection, fixed protection 2014 or individual protection 2014.

Title	<input type="text"/>
* First name(s)	<input type="text"/>
	<input type="text"/>
* Surname	<input type="text"/>
* National Insurance number ?	<input type="text"/>



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Benefit crystallisation event occurred relating to a member and the amount crystallised exceeds the standard lifetime allowance or together with other amounts crystallised exceeds the standard lifetime allowance and the member relied on either an enhanced lifetime allowance, enhanced protection, fixed protection, fixed protection 2014 or individual protection 2014 to reduce or eliminate liability to the lifetime allowance charge - Details

* Indicates required information

Enter or update information about the above benefit crystallisation event for Doug Douglas.

* Date of benefit crystallisation event

For example, 22-09-2006

DD	MM	YYYY
<input type="text"/>	- <input type="text"/>	- <input type="text"/>

* Amount crystallised by the event

Whole pounds only

£

* Reference number issued by HMRC to the member ?

< Back

Next >

'Back' and 'Next' automatically save your data



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Table discussion - reporting

Table discussion about the AFT return and Event Report

We'd like your thoughts on:

- AFT/Event Report monthly compile – is it required?
- how can we make reporting easier? i.e. split the report down and only file for what is required?
- how do scheme administrators envisage a bulk upload working, and do you need this for the AFT as well?
- the AFT interim process
- access to view and amend previous reports and returns submitted for a scheme, for example how long should these be available for?



Next steps and additional information



Phase Two – next steps

- we'll be starting the detailed design stage for Phase Two in the autumn of 2018
- 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



Additional developments

Before de-commissioning the current Pension Schemes Online service we'll develop our systems so that members can apply online for existing lifetime allowance protections online as applicable, such as international enhanced protection.

Members will be able to view all relevant lifetime allowance protections that they've successfully applied for online or by previous correspondence with HMRC.

We'll also improve the pension scheme administrator lifetime allowance look-up service to give you more detail about your members, the protections they hold and any relevant lifetime allowance enhancement factor.



De-commissioning Pension Schemes Online service

Once we have delivered all functionality on the new service and we are confident that you are able to:

- successfully manage your pension schemes
- successfully fulfil your reporting requirements
- receive notifications of all your assessments, charges and penalties
- view your charges online
- view lifetime allowance protections for your members online

we will de-commission the old Pension Schemes Online service.



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 the service to date.

Over the coming months we want to continue to work closely with you to inform further development of the new service.

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.

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
- Katherine Rae - katherine.rae@hmrc.gsi.gov.uk
- Sarah Mee - sarah.l.mee@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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