

Newsletter

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1. PSS forms converting to iForms

You may have noticed a change of appearance of some of our PSS forms published on the HMRC website. HMRC is currently running a project to transition our paper forms and guidance to alternative digital solutions, including iForms.

An iForm is an intelligent, electronic form which can be filled in online. It is designed with in-built checks that make sure all the relevant fields are completed in the right format.

As with some existing digital forms, customers will be able to complete the form online then print a copy to post back to us. Eventually, customers may also be able to submit some forms to us electronically.

We hope that the new iForms will make it quicker and easier for our customers to submit the right information to us at the right time; reducing the amount of forms and guidance we need to print and saving taxpayers money.

The upgraded iForms will be compatible with mobile devices, such as tablets and smart phones. We are also developing an Assisted Digital solution to support customers who are not able to access our digital forms and guidance.

The first Pension Schemes Services (PSS) form was converted to an iForm in May 2014 and more will follow soon. Whilst these iForms are completed on screen,

you must still print the form off, sign where appropriate and send this to PSS by post. There are currently no plans for PSS forms to be submitted online.

If you have feedback on any of these iForms you can submit this using the feedback link on the landing page for each form.

2. Individual Protection 2014 (IP2014)

IP2014 has been operational since 6 April 2014. Members of registered pension schemes can choose to protect any pension savings built up before 6 April 2014 from the Lifetime Allowance (LTA) charge (subject to an overall maximum of £1.5 million), by applying for individual protection 2014. Applications can be made online from 18 August 2014.

There is an online tool to help individuals decide whether to apply for IP2014 which can be found at [Lifetime Allowance Checking Tool](#).

Detailed guidance can be accessed via the following link
[Pensions: Individual Protection 2014 - Publications - GOV.UK](#)

3. An update on Fixed Protection 2014 (FP2014)

HM Revenue & Customs (HMRC) have now processed all applications for fixed protection 2014 received before the 5 April 2014 deadline for notification. We finished processing these on 10 June 2014 and individuals who applied for fixed protection 2014 should have received their certificate.

If the fixed protection 2014 application was sent to HMRC before 5 April 2014, but the certificate hasn't been received by 30 June 2014, please contact the Pensions Helpline on 0300 123 1079. You will need to let us know when the application was sent to us and provide the relevant National Insurance number.

If you are acting on behalf of a client, please ask them to confirm whether they have received the certificate before contacting HMRC as certificates are sent directly to the person to whom the certificate relates.

4. Qualifying Recognised Overseas Pension Scheme - form APSS262

In response to customer feedback we have updated our processes so you no longer need to submit APSS262 form online. Instead you should complete on paper using the new print and post iForm. Please note, for a limited time the standard pdf version of this form will still be available.

[APSS 262 - Transferring UK tax-relieved pension assets](#)

In addition, please note that when completing this form, you no longer need to enter the QROPS scheme manager ID.

5. Registration figures

In total, for 2012-13 HMRC received and registered 15,140 schemes.

For 2013-14 we received in total 15,714 applications to register pension schemes.

From 6 April 2013 to 21 October 2013 HMRC received and registered 11,184 schemes.

After 21 October 2013 HMRC received only 4,530 applications to register new pension schemes. 88% per cent of these schemes have been registered and HMRC have currently refused registration for about 8 per cent of applications. No decision has yet been made on the remainder.

6. Relief at source

Applications for relief at source

Following the changes to the process for registering a pension scheme with HMRC, applications for relief at source will not be accepted until the scheme is registered. Any applications for relief at source made before a scheme is fully registered will not be processed until a decision on registration status has been made. Therefore you should not complete APSS103 and APSS103A until you have received a valid registration certificate.

RPSMCOM100Z

The RPSMCOM100(Z) for the tax year 2013-14 is due to be submitted to HMRC by 6 October 2014. This is a reminder that failure to submit by the deadline will hold up any subsequent repayments pending receipt of the completed RPSMCOM100(Z). You can find more information on relief at source repayments and the member information we may ask for relating to relief at source, in the Registered Pension Scheme Manual.

You should already have received a notice to provide this information. If you have not received a notice please email pensions.businessdelivery@hmrc.gsi.gov.uk

7. Contacting Pension Schemes Services

In Newsletter 60 we published an article about changes to our contact us pages and we explained that we will continue to monitor the way customers contact us to ensure we maintain a good level of customer service.

Further to this article we have seen an increasing number of written requests to Pension Schemes Services by post and email, from customers asking for advice on areas outside our remit. This includes requests for help with personal tax planning, calculating pension input amounts and providing case specific rulings on disputes between pension scheme members and their schemes.

Unfortunately we cannot provide financial or tax planning advice or answer hypothetical questions so will not answer these types of queries. We will explain this in our response to customers contacting us for this kind of information.

Our published guidance provides help, support and in-depth information on the pension tax rules. This guidance will help you to deal with the most common

[HMRC Pension Schemes Services](#)
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questions about the pension tax rules and legislation. You should refer to this guidance before contacting PSS/HMRC.

If after reading our guidance the pension tax rules are still unclear, we can help to clarify pension legislation subject to you specifying the pages of the guidance that you have considered and which part of this area of the guidance is unclear. Please note that we can't discuss individual or scheme specific information if we don't have the appropriate authority.

HM Revenue & Customs (HMRC) may be able to provide advance clearance or approval to some transactions. You can find information on the clearance service offered by HMRC for customers and their advisers who need clarification on guidance or legislation in relation to a specific transaction by following the link below:

[Other non-statutory clearance guidance](#)