

# Newsletter

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### **1. October submission of RPSCOM100(Z)**

In [PSS Newsletter 63](#) we reminded you that the RPSCOM100(Z) for the tax year 2013 to 2014 is due to be submitted to HM Revenue & Customs (HMRC) by 6 October 2014.

Failure to submit by this deadline will result in any subsequent monthly repayments claims being suspended pending receipt of the completed RPSCOM100(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 Schemes 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](mailto:pensions.businessdelivery@hmrc.gsi.gov.uk)

### **2. Transition of Pension Schemes Services (PSS) web content to GOV.UK**

Pension Schemes content on the HMRC website is moving to GOV.UK.

The GOV.UK website was launched in October 2012, initially replacing the Business Link and Directgov websites. It is becoming the single place for customers to access online information and services from government. From the end of September 2014 all current Pension Schemes content will only be available on GOV.UK.

GOV.UK makes it simpler, clearer and faster for people to get what they need from government online and you will see a significant difference in the way pension

schemes content is presented. For example, some of the more complex subjects have been broken down into smaller parts and we have improved searches and search engines to take customers straight to what they're looking for.

For customers looking for more technical guidance on the pension tax rules that cannot be found within the new GOV.UK content, the Registered Pension Schemes Manual will continue to be available via the GOV.UK website. In addition the existing HMRC Pension Schemes web content will be available through the National Archives. Where possible we have redirects in place so any links you may have bookmarked will take you through to the new content on GOV.UK, however some links may take you through to National Archives pages.

In the short term pension news items will stay on the HMRC website but linked through GOV.UK. Eventually GOV.UK will have its own news pages and we will provide further details as soon as we can.

We will monitor 'failed searches' and will be able to respond quickly. We want to make sure that user's needs are met, even if that requires the creation of new content on the website. If you are unable to find pension schemes content or if the pension schemes content doesn't meet your user needs we would be grateful if you could provide feedback either directly via the link on GOV.UK or by emailing us at [pensions.businessdelivery@hmrc.gsi.gov.uk](mailto:pensions.businessdelivery@hmrc.gsi.gov.uk)

You can find out more about the transition to GOV.UK and keep up to date with what we're doing by signing up for email alerts on the [GOV.UK transition blog](#).

And there's more on the future of our online services on the [digital transformation blog](#).

### **3. Fit and proper person rules for pension scheme administrators**

From 1 September 2014 all scheme administrators of registered pension schemes must be a fit and proper person. You can find full details and guidance on the new fit and proper person requirements on our website.

[HM Revenue & Customs: Pension scheme administrators: New requirements to be fit and proper persons](#)

### **4. Individual Protection 2014 (IP2014)**

As we explained in [PSS Newsletter 64](#), the application form for IP2014 was published on 18 August 2014.

Please note it will take up to three months before you receive your certificate. Those who have already applied can expect to receive their IP2014 certificate from the beginning of October onwards.

Pension scheme members can apply for IP2014 even if they already have:

- enhanced protection,
- fixed protection, or
- fixed protection 2014

For further information please see the guidance on our website.

[Pensions: Individual Protection 2014 - Publications - GOV.UK](#)

## **5. Pension statements and the annual allowance**

Pension providers will soon be issuing annual allowance pension statements for the 2013 to 2014 tax year to all registered pension scheme members contributing more than £50,000 per year to a pension scheme. The issue of these statements is a legislative requirement of Finance Act 2011.

Pension Scheme members can use the online tool to help check whether they need to calculate their annual allowance tax liability, even if they haven't received a pension statement.

[Find more information including links to calculators and tools](#)

## **6. PSS helpline automated service**

From 4 September 2014 the PSS helpline automated service has been updated. The aim of this update is to make it quicker and easier for customers to reach the right person and get answers to their pension related questions. When phoning the PSS helpline there are now more options to choose from which will help route your call correctly and minimise the risk of calls being passed through to the wrong area. We would be grateful for any feedback via email on how you found this new service and you can send this through to [pensions.businessdelivery@hmrc.gsi.gov.uk](mailto:pensions.businessdelivery@hmrc.gsi.gov.uk).