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HMRC's Managing Pension Schemes service

An online service called 'Managing Pension Schemes' will eventually fully replace 'Pension Schemes Online'.

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From 19 October 2021, scheme administrators will be able to view a list of pension schemes they need to migrate from Pension Schemes Online to Managing Pension Schemes. This will include all schemes with a status of 'open' on Pension Schemes Online.

In Spring 2022, scheme administrators will be able to select schemes from the list on Managing Pension Schemes and provide up to date information on them. Once the information has been submitted, this will migrate the pension scheme to Managing Pension Schemes.

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Background

HMRC currently provide two platforms through the Government Gateway for managing registered pension schemes:

- **Pension Schemes Online** – which has been around since 2006
- **Managing Pension Schemes** – which was introduced in June 2018

Pension Schemes Online is being phased out with all data moved onto Managing Pension Schemes. This started in 2019 and was due to finish in 2020. Spring 2022 now looks like being a significant period in the migration.

Who are scheme administrators?

A registered pension scheme (which includes trust-based occupational pension schemes, personal pensions, stakeholder pensions, free-standing additional voluntary contribution schemes or even buy-out policies) must have at least one scheme administrator.

For trust-based schemes (including those providing death in service benefits only) the scheme administrator is usually one or more individual trustees, a corporate trustee (perhaps the employer where the employer is the trustee of a stand-alone group life assurance scheme), or a partnership. For personal pensions the scheme administrator will usually be the provider (not the employer).

Currently, a scheme administrator must be a legal resident of the UK, an EU member state, Iceland, Liechtenstein or Norway. To register a new scheme, or to take over as the scheme administrator of an existing scheme, the individual must be appointed to the role in line with the pension scheme’s rules.

Duties of a scheme administrator include:

- **Registering the pension scheme with HMRC**
- **Paying certain taxes to HMRC**
- **Reporting events to HMRC**
- **Making returns of information to HMRC**
- **Providing information to scheme members, and others, regarding the lifetime allowance, pension input amounts, benefits and transfers**

To be clear, a “scheme administrator” is a defined term within pensions tax legislation and refers to the person or persons appointed to be responsible for the discharge of the functions under Part 4 of the Finance Act 2004 (i.e. the reporting and payment of tax). It would not normally refer to whoever is tasked with the day-to-day administration of a trust-based pension scheme (the pension scheme administration service provider). The pension scheme administration service provider can be authorised as a practitioner to submit reports etc on behalf of the scheme administrator.

Which system will scheme administrators currently be registered with?

Platform	Scheme registered	Pension Scheme Tax Reference	Scheme administrator ID
Pension Schemes Online	Before 4 June 2018	Begins with 0	Begins with A0
Managing Pension Schemes	From 4 June 2018	Begins with 2	Begins with A2

Update on the migration

Multiple scheme administration IDs

In Managing Pension Schemes, it will only be possible for scheme administrators (and practitioners) to have one scheme administrator ID per Corporation Tax UTR or National Insurance number. Where a scheme administrator has more than one ID, they should set one of the IDs as a ‘master’ ID as it is the credentials for this ID that will be needed to enrol on Managing Pension Schemes.

Where other scheme administrator IDs are used on Pension Schemes Online, these will need to be set up as ‘ancillary’ IDs.

Scheme administrators who currently have one ID will not need to set this as the ‘master’.

Migrating pension schemes

Scheme administrators will need to be enrolled on Managing Pension Schemes using their ‘master’ ID before they can migrate any pension schemes.

For scheme administrators who have an ID beginning with 'A0', it's possible to enrol on Managing Pension Schemes and keep the existing ID. To do this they should enrol using the same user ID and password used on Pension Schemes Online, providing details as if they are registering, but the existing scheme administrator ID will be confirmed once they are enrolled.

From 19 October 2021, scheme administrators will be able to view a list of pension schemes they need to migrate from Pension Schemes Online to Managing Pension Schemes. This will include all schemes with a status of 'open' on Pension Schemes Online.

In Spring 2022, scheme administrators will be able to select schemes from the list on Managing Pension Schemes and provide up to date information on them. Once the information has been submitted, this will migrate the pension scheme to Managing Pension Schemes under the 'master' ID.

The information is set out in [Appendix C](#) of the [Managing pension schemes services newsletter - March 2021](#) and includes:

- Current membership
- How the scheme provides benefits
- Details of the establisher (sponsor)
- Trustee details

If there is an authorised practitioner relationship already on Pension Schemes Online, and the practitioner has also enrolled for Managing Pension Schemes under their 'master' ID, the relationship will be automatically created when the scheme is migrated.

HMRC reporting

Once the pension scheme has been migrated, new Accounting for Tax returns will be submitted on Managing Pension Schemes. Access to the pension scheme will still be available via Pension Schemes Online (for the submission of Event Reports) until this feature is provided via Managing Pension Schemes.

Practitioners will not be able to carry out any reporting via Managing Pension Schemes until the scheme administrator has enrolled on Managing Pension Schemes.

Wound up pension schemes

Any schemes that are showing as 'open' but which have completed the winding up process will also be included on the list of schemes. Scheme administrators of fully wound up schemes should email migration.mps@hmrc.gov.uk using 'Managing pension schemes – Wound Up Schemes' in the subject line.

Reminders

Scheme administrators should sign into their Business Tax Account regularly. Government Gateway credentials are deleted if the account is not signed into for three or more years. Credentials may be deleted but scheme administrator IDs are not.

Access to a pension scheme may be prevented if scheme administrator details, including correspondence addresses, are not up to date on both Pension Schemes Online and Managing Pension Schemes.

Appendix - Links to HMRC's guidance

[Pension administrators](#) – links to a range of guidance for pension scheme administrators and trustees.

[Register as a pension scheme administrator](#) – guidance on how to become a pension scheme administrator.

[Apply to register a pension scheme](#) – guidance on how scheme administrators can apply to register a new pension scheme with HMRC.

[Manage a registered pension scheme](#) – guidance for scheme administrators on how to manage pension schemes.

[Online service for scheme administrators and practitioners](#) – guidance and detailed step by step instructions on how to use Pension Schemes Online.

[Pension scheme newsletters](#) – links to newsletters containing updates and guidance on pension schemes. These include those published on Managing Pension Schemes. Managing Pension Schemes service newsletters include guidance on the migration and new functions available in this service.

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