

General

You may use form APSS251 if you are the scheme manager of a pension scheme in order to notify HM Revenue & Customs (HMRC) that the scheme is a recognised overseas pension scheme in accordance with Section 150(8) and Section 169 Finance Act 2004 (FA 2004). The scheme manager is the person or persons administering, or responsible for the management of the pension scheme.

If the scheme has already been accepted by HMRC as a recognised overseas pension scheme, you may also use form APSS251 to notify changes to the scheme details.

The completed form should be sent to:

HM Revenue & Customs
Pension Schemes Services
FitzRoy House
Castle Meadow Road
Nottingham
NG2 1BD
England
United Kingdom

These notes are to help you complete the boxes on the notification form. Supplementary guidance can be found in the Registered Pension Schemes Manual (RPSM) which is available on our website at www.hmrc.gov.uk/pensionschemes

1 Pension scheme details

1.1 Pension scheme name

This is the name by which the scheme is known.

1.2 Scheme address

Enter the full postal address of the overseas pension scheme including the country in all cases.

1.3 Country or territory in which established

Enter the full name of the country or territory in which the pension scheme is established.

1.4 HM Revenue & Customs reference number

If the scheme has already been accepted by HMRC as a recognised overseas pension scheme and you are notifying changes to the scheme details, enter the HMRC reference number. This is the number allocated to the scheme by HMRC when qualifying status was acknowledged.

2 Conditions

You should complete the relevant sections of this part, as necessary, to demonstrate that the pension scheme meets the requirements set out in The Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006.

2.1 Type of scheme

Select the type of pension scheme from the four options provided.

Established by an international organisation

The overseas pension scheme must be established (outside the United Kingdom) by an international organisation for the purpose of providing benefits for, or in respect of, past service as an employee of the organisation. An international organisation is one to which Section 1 of the International Organisations Act 1968 applies by virtue of an order in Council under subsection (1) of that section.

Regulated occupational pension scheme

The scheme is an occupational pension scheme and it is established in a country or territory where there is a body that regulates occupational pension schemes and it is regulated by that body.

Other regulated pension scheme

The scheme is not an occupational pension scheme and it is established in a country or territory where there is a body that regulates schemes other than occupational pension schemes and it is regulated by that body.

Unregulated pension scheme

The scheme does not meet any of the definitions above.

2.2 Scheme established by an international organisation

Complete this section if the scheme was established by an international organisation such as the United Nations (see note at 2.1 above). Tick both boxes to confirm that the conditions have been met and then go to Q2.6 of the form.

- The scheme rules must provide that 70% of a member's UK tax-relieved scheme funds will be designated by the scheme manager for the purpose of providing the member with an income for life.
- The pension benefits payable to the member under the scheme (and any lump sum associated with those benefits) must be payable no earlier than they would be if pension rule 1 in Section 65 FA 2004 applied. This states that no payment of pension may be made before the date on which the member reaches normal minimum pension age, unless the ill-health condition was met immediately before the member became entitled to a pension under the pension scheme. See RPSM08100010 and RPSM08100080 for further guidance on the meaning of normal minimum pension age and serious ill-health.

2.3 Unregulated pension scheme

Complete this section if the scheme is not regulated in the country or territory in which it is established. Tick the relevant box(es) to show which of the conditions are met.

Either:

- the scheme is established in a member state of the European Communities (other than the United Kingdom), Norway, Iceland or Liechtenstein

or

- the scheme rules must provide that 70% of a member's UK tax-relieved scheme funds will be designated by the scheme manager for the purpose of providing the member with an income for life, and
- the pension benefits payable to the member under the scheme (and any lump sum associated with those benefits) must be payable no earlier than they would be if pension rule 1 in Section 65 FA 2004 applied. This states that no payment of pension may be made before the date on which the member reaches normal minimum pension age, unless the ill-health condition was met immediately before the member became entitled to a pension under the pension scheme. See RPSM08100010 and RPSM08100080 for further guidance on the meaning of normal minimum pension age and serious ill-health.

2.4 Recognition for tax purposes: primary conditions

Tick both boxes to confirm that the primary conditions are met.

To meet primary condition 2, the scheme must be established in a country or territory where there is a system of taxation of personal income providing for tax relief in respect of pensions.

It is necessary also that:

- tax relief is not available to the member on contributions made to the scheme by them or by their employer, or
- the scheme is liable to taxation on its income and gains and is a complying superannuation plan as defined in Section 995-1 of the Income Tax Assessment Act 1997 of Australia, or

- all or most of the benefits paid by the scheme to members (who are not in serious ill-health) are subject to taxation.

Tax relief includes the grant of an exemption from tax.

2.5 Recognition for tax purposes: other conditions

Tick one of the boxes to confirm that either Condition A or Condition B is met.

Condition A: The scheme is approved by, recognised by or registered with the relevant tax authorities as a pension scheme in the country or territory in which it is established.

Condition B: Where no system exists for approval by, recognition by or registration with the relevant tax authorities of the pension scheme in the country or territory in which it is established, then:

- the pension scheme is resident in the country or territory in which it is established
- the scheme rules must provide that 70% of a member's UK tax-relieved scheme funds will be designated by the scheme manager for the purpose of providing the member with an income for life, and
- the pension benefits payable to the member under the scheme (and any lump sum associated with those benefits) must be payable no earlier than they would be if pension rule 1 in Section 65 FA 2004 applied. This states that no payment of pension may be made before the date on which the member reaches normal minimum pension age, unless the ill-health condition was met immediately before the member became entitled to a pension under the pension scheme. See RPSM08100010 and RPSM08100080 for further guidance on the meaning of normal minimum pension age and serious ill-health.

2.6 Establishment of pension scheme

Tick one box to indicate where the pension scheme is established.

- The scheme is established in one of the member states of the European Communities (other than in the United Kingdom) or in Iceland, Liechtenstein or Norway.
- The scheme is established in a country or territory where there is an Order in Council under Section 788 ICTA 1988 that gives effect to a double taxation agreement containing provisions about exchange of information between the parties and non-discrimination. Provision about non-discrimination means that nationals of a Contracting State shall not be subjected in the territory of the other Contracting State to any taxation or connected requirement that differs from nationals of the other Contracting State in the same circumstances.
- The scheme is established in a country or territory that does not fall within either of the above categories. You should also complete Q2.7.

2.7 Other countries

Tick all the boxes to confirm that the qualifying conditions are met. You should also provide a copy of the scheme's rules (English version) with this form as evidence that the scheme fulfils these requirements.

3 Undertakings and declaration

The scheme manager must undertake to inform HMRC if it ceases to be a recognised overseas pension scheme and to comply with the requirements to report details of payments in respect of relevant members. Guidance on payments is provided in RPSM14101070. Form APSS253 may be used to report details of payments and is available on our website.

Complete the undertakings and the declaration and enter the full name and address (including country in all cases) of the scheme manager who has made this notification.

3.11 List of Qualifying Recognised Overseas Pension Schemes (QROPS)

The transfer process will be quicker if a UK Scheme Administrator can see from the list on the HMRC internet site that an overseas scheme is a QROPS. If an overseas scheme is not on the published list, a UK Scheme Administrator will only be able to obtain confirmation from HMRC that the scheme is a QROPS by obtaining from the scheme manager a letter authorising HMRC to disclose the information to them.

The scheme manager must sign the form. If the scheme is managed by more than one person then at least one of the persons must sign the form. If the scheme is managed by a company then the company secretary or another authorised signatory or representative of the company must sign the form.

Data Protection Act

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1988. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to www.hmrc.gov.uk and look for *Data Protection Act* within the *Search* facility.