

General

Use form APSS 253 if you are the scheme manager of a Qualifying Recognised Overseas Pension Scheme (QROPS) to report information relating to payments (including transfers) made or treated as made in respect of relevant members.

The information should be provided by 31 January following the end of the tax year in which the payment is made or treated as made.

The completed form should be sent to:

HM Revenue & Customs
Pension Schemes Services
Yorke House
Castle Meadow Road
Nottingham
NG2 1 BG
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

Guidance on the meaning of recognised overseas pension scheme, payment and relevant member (also known as a transfer member) can be found in RPSM14101020, RPSM14101070 and RPSM13102160 respectively.

You do not need to report a payment if the member payment provisions do not apply. For further guidance see RPSM13102120.

1 Pension scheme details

1.1 Scheme name

Please enter the full name of the overseas pension scheme.

1.2 Scheme address

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

1.3 HMRC reference number

Enter the QROPS reference number. This is the number allocated to the scheme by HM Revenue & Customs (HMRC) when qualifying status was acknowledged.

2 Details of payments

If you wish to report details for more than one member or more than one payment, you should use supplementary page APSS 253 (Insert) and enter the number of supplementary pages attached.

2.1 Name of member

Please enter the full name of the member, including the title by which the member is known, first name and surname or family name.

2.2 Address of member

Please enter the full postal address of the member including the country in all cases.

2.3 Date of payment

Please enter the date on which the payment was made or treated as made.

2.4 Amount of payment

Please enter the amount of the payment and the corresponding currency. The amount may be reported in the currency in which it arose whether by payment of a monetary amount, by transfer of assets or by other means. Alternatively, it may be reported in pounds sterling.

2.5 Nature of payment

Please tick the relevant box corresponding to the nature of the payment and specify the type of payment if it is not of a type described.

If the payment is a transfer show the name of the receiving scheme in the box provided.

3 Declaration

Please complete the declaration and enter the full name and address of the scheme manager who has made this report, including the country in all cases.

Data Protection Act

How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. 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.