

Annex A

What can be done at A-Day

The following provides a brief summary of the options you will have at 6 April 2006 (A-Day) for submitting information to HMRC and amending information held by HMRC. Newsletter No 8, set out what will be available online from A-Day and this is reproduced in the table below. The final versions of all the forms noted below will be available on the HMRC Website at A-Day.

Please note you should not submit any forms before A-Day on the draft versions that are currently on the Internet. Any forms completed before A-Day will be returned as they will not be valid.

Action	Online Form Name	Online form available at A-Day	Who can submit the form online?	Paper Form Name and Number	Paper form available at A-Day	Who can sign the paper form?	Anything else?
1. Use Pension Schemes Online							
Register to use Pension Schemes Online:	Register new user	Yes	Only the Scheme Administrator or Practitioner can pre-register themselves	Pre-register as a Scheme Administrator/ Practitioner APSS 161	Yes	Only the Scheme Administrator or Practitioner pre-registering	
a) Pre-register to obtain an Activation Token and Scheme Administrator/Practitioner ID.							
b) Complete registration for the online service	Register new user	Yes	Only the Scheme Administrator or Practitioner can complete registration	Not applicable	No	Not applicable	This can only be done online as it requires the user registering to create their password
2. Scheme Registration							
Register a new scheme for tax relief and exemptions	Register a new pension scheme	Yes	Scheme Administrator	Pension Scheme Tax Registration APSS 100	Yes	Scheme Administrator	
Elect to contract out of state second pension.	Elect to contract out	No Proposed release Autumn 06	Scheme Administrator or Practitioner	Registered Pension Schemes -Election to Contract-out APSS 101	Yes	Employer, trustee or person responsible for the day to day management of the scheme	
Elect to contract out of state second pension by industry wide scheme	Elect to contract out	No Proposed release Autumn 06	Scheme Administrator or Practitioner	Registered Pension Schemes -Election to Contract-out for industry wide schemes APSS 102	Yes	Employer, trustee or person responsible for the day to day management of the scheme	
Register to operate relief at source or amend relief at source details	Register for Relief at Source or Amend Relief at Source	No Proposed release Autumn 06	Scheme Administrator or Practitioner	Relief at Source Details APSS 103	Yes	Scheme Administrator or Practitioner	
Send specimen signature(s) authorised to sign repayment claims	Not applicable	No	Not applicable	Relief at Source specimen signatures APSS 103A	Yes	Those authorised to sign repayments of tax relief at source on	This form is optional for providing samples of authorised signatures.

						contributions to registered pension schemes	
Complete single registration form, to register for tax relief and exemptions, elect to contract-out and register to operate at tax relief at source	Register a new scheme	No Proposed release Autumn 06	Scheme Administrator	Pension Scheme Registration APSS 100A	Yes	Scheme Administrator	
Make your declaration as required under Section 270 Finance Act 2004 as the Scheme Administrator of a deferred annuity contract made on or after A-day	Declare as Scheme Administrator for a deferred annuity contract	Yes	Scheme Administrator	Declaration as a Scheme Administrator of a Deferred Annuity Contract scheme APSS 108	Yes	Scheme Administrator	This is only used for deferred annuity contracts made on or after A-day
3. Scheme Administer/Practitioner Maintenance							
Amend your details provided at pre-registration for Pension Schemes Online (see 1 above)	View or amend your details	Yes	The Scheme Administrator or Practitioner whose details are being amended	Change of Scheme Administrator or Practitioner user details APSS 153	Yes	The Scheme Administrator or Practitioner whose details are being amended	
4. Scheme Maintenance							
Amend the scheme name or the establisher/sponsor details or client reference	Amend Scheme Details	No Proposed release Summer 06	Scheme Administrator or Practitioner	Amend Scheme details APSS 152	Yes	Scheme Administrator or Practitioner	
Amend contracting-out details	Not applicable	No	Not applicable	Contracting-out Maintenance APSS 155	Yes	Employer, trustee or person responsible for the day to day management of the scheme	
Scheme Administrator of a pension scheme wishes to authorise HM Revenue & Customs(HMRC) to deal with a Practitioner acting on their behalf .	Practitioner Management	Yes	Scheme Administrator	Authorising a Practitioner APSS 150	Yes	Scheme Administrator	
(a) A Scheme Administrator who was the Administrator of a scheme on 5 April 2006 wishes to have their details recorded on the pension scheme record, or (b) A Scheme Administrator who is appointed on or after A-day (other than the Scheme Administrator of a new deferred annuity contract made on or after A-day) should make their declaration as required under Section 270 Finance Act 2004	Add yourself as Scheme Administrator	Yes	Scheme Administrator	Add Scheme Administrator to a scheme APSS 151	Yes	Scheme Administrator	If the scheme record held by HMRC already shows a Scheme Administrator the known Scheme Administrator will need to associate the new/additional Scheme Administrator before this form can be processed (see below)
The Scheme Administrator recorded against the HMRC record for the pension scheme needs to advise HMRC there is a new/additional Scheme Administrator for the scheme.	Scheme Administrator Management	Yes	Scheme Administrator recorded on the HMRC record for the scheme	Associate Scheme Administrator to scheme APSS 154	Yes	Scheme Administrator recorded on the HMRC record for the scheme	

This is to allow the new/additional Scheme Administrator to add their details to the pension scheme record (this allows them to view pension scheme information) and make their declaration as required under Section 270 Finance Act 2004							
The appointment of a Scheme Administrator of a scheme is terminated they need to report the cessation to HMRC	Scheme Administrator Management	No Proposed release Summer 06	Scheme Administrator that has ceased	Cessation of Scheme Administrator APSS 160	Yes	Scheme Administrator that has ceased	
5. Reporting and returns							
The scheme has wound up this has to be reported to HMRC or The scheme has wound up and there are other events to report to HMRC as well	Event Report	No Proposed release April 07	Scheme Administrator or Practitioner	Event Report APSS 300	Yes	Scheme Administrator	
Claim in-year repayment of tax relief deducted at source from contributions	Not applicable	No	Not applicable	Relief at Source – interim claim APSS 105	Yes	Authorised signatory	Formerly the PP10
Make annual claim for repayment of tax relief deducted at source from contributions	Not applicable	No	Not applicable	Relief at Source – annual claim APSS 106 (Not available until October 2006)	Yes	Authorised signatory	Formerly the PP14
Make annual statistical return	Not applicable	No	Not applicable	Relief at Source – annual statistical return APSS 107 (Not available until October 2006)	Yes and magnetic media	Authorised signatory	Formerly the PP14 (Stats)
6. Enhanced LTA							
Protection of existing rights – Notifications for Primary Protection & Enhanced Protection	To be advised	No Release date to be agreed	Individual or agent	Protection of existing Rights APSS 200	Yes	Individual	Forms can be submitted from 6 th April 06 to 5 th April 09
Enhanced LTA (Pension credit rights)	To be advised	No Release date to be agreed	Individual or agent	Enhanced Lifetime Allowance (Pension Credit Rights) APSS 201	Yes	Individual	
Enhanced LTA (International)	To be advised	No Release date to be agreed Spring 07	Individual or agent	Enhanced Lifetime Allowance (International) APSS 202	Yes	Individual	
Authorise Scheme Administrator to view LTA Certificate	To be advised	No Release date to be agreed	Individual or agent	Authorise Scheme Administrator to view LTA Certificate APSS 203	Yes	Individual	

Request by Scheme Administrator to view LTA Certificate	To be advised	No Release date to be agreed	Scheme Administrator	Request by Scheme Administrator to view LTA Certificate APSS 209	Yes	Scheme Administrator	
7. International							
Qualifying Overseas Pension Scheme (QOPS) Notification	Not applicable	No	Not applicable	Qualifying Overseas Pension Schemes (QOPS) APSS 250	Yes	Scheme manager	
Qualifying Recognised Overseas Pension Scheme (QROPS) Notification	Not applicable	No	Not applicable	Qualifying Recognised Overseas Pension Scheme (QROPS) APSS 251	Yes	Scheme manager	
Report of benefit crystallisation events	Not applicable	No	Not applicable	Report of benefit crystallisation events APSS 252	Yes	Scheme manager	
Report of payments in respect of relevant members	Not applicable	No	Not applicable	Payments in respect of relevant members APSS 253	Yes	Scheme manager	
Individual's election for a deemed benefit crystallisation event	Not applicable	No	Not applicable	Election for a deemed benefit crystallisation event APSS 254	Yes	Individual	

Scheme Administrator / Practitioner ID

In addition to being required to complete registration for Pension Schemes Online these ID's are used to ensure as far as is possible that information is recorded against the correct record. For this reason many of the forms ask for the Scheme Administrator/Practitioner ID to make the link to the record. It is therefore recommended that if you did not take part in the recent pre-registration exercise you pre-register for Pension Schemes Online (see 1a) in the table above) and obtain a Scheme Administrator/Practitioner ID. For online submissions your user ID and password are linked to your ID (but knowing the ID is not enough to view the record or make submissions. The user ID and password are needed).