

Spring 2011 Release

Forthcoming improvements to Pension Schemes Online

Background

Pension Schemes Online is a purpose built system, designed to support the Pension Simplification changes introduced in 2006. Today computer systems face new, more sophisticated, challenges. Changes are being made to Pension Schemes Online to make sure the information we request and hold on the system, is the most appropriate.

These improvements to Pension Schemes Online will be implemented on 6 April 2011. [Newsletter 43](#), published in December 2010, and an article in [Newsletter 45](#), published in February 2011, provide some background to these changes.

These changes have effect where a pension scheme administrator uses the online system to provide HMRC with taxpayer information on the Accounting for Tax, Pension Scheme Returns and Event Report electronic forms.

The Online service will be unavailable for a few days immediately before 6 April 2011 to allow these changes to be made. Please see the [Service Availability](#) pages on the HMRC website for exact details.

Changes to Legislation

The legislation which sets out the information that needs to be reported on the system is also changing. Amendments to the Registered Pension Schemes (Provision of Information) Regulations and the Registered Pension Schemes (Accounting and Assessment) Regulations were laid before Parliament on 10 February 2011 and will come into force on 6 April 2011. Copies of these statutory instruments (SI 2011/301 and SI 2011/302) can be found on the Government legislation website at <http://www.legislation.gov.uk/browse>.

Changes to Pension Schemes Online

From 6 April 2011 scheme administrators will in all cases have to enter both the individual's name and National Insurance Number (NINO) for new online returns or reports within Pension Schemes Online, regardless of the year they relate to. The previously mandatory address and Date of Birth (DOB) fields will be removed and will no longer be visible. A NINO field will be added, where appropriate, to any screens that did not contain one before 6 April 2011.

In the context of these reporting requirements, an individual means a member or someone in respect of a member or an employer who is not an incorporated or unincorporated body. It does not include an individual acting as a scheme administrator, practitioner, employer which is an incorporated or unincorporated body, or establisher.

Full [guidance](#) has already been published on the HMRC website. This guidance tells you what to do if an individual does not provide you with their NINO. In addition, on screen helptext will be provided in connection with the mandatory NINO requirement.

Below are two mocked up screens. These illustrate the difference between a typical screen within the Event Report before and after 6th April 2011.

Current Event Report screen (i.e. up to 5th April 2011)

HM Revenue & Customs contact us help logout

User Name (81298612)
PSTR 12345678RA

Pension Schemes - Event Report

Benefit crystallisation event occurred relating to a member and the amount crystallised exceeds the standard lifetime allowance or together with other amounts crystallised exceeds the standard lifetime allowance and the member relied on either an enhanced lifetime allowance or enhanced protection to reduce or eliminate liability to the lifetime allowance charge - Member Details Cancel Next >

* Indicates required information

Enter or update information about the member who had a benefit crystallisation event and relied on enhanced lifetime allowance or enhanced protection.

Title

* First name(s)

* Surname

* Address line 1

* Address line 2

Address line 3

Address line 4

UK Postcode

* Country

If 'Other', specify below

* Date of birth
For example, 22-09-2006

National Insurance number (NINO), if known

Cancel Next >

Next automatically saves your data. *Cancel* will return to previous screen.

Event Report screen after the change (On or after 6th April 2011)

HM Revenue & Customs contact us help logout

User Name
PSTR 12345678RA

Pension Schemes - Event Report

Benefit crystallisation event occurred relating to a member and the amount crystallised exceeds the standard lifetime allowance or together with other amounts crystallised exceeds the standard lifetime allowance and the member relied on either an enhanced lifetime allowance or enhanced protection to reduce or eliminate liability to the lifetime allowance charge - Member Details Cancel Next >

* Indicates required information

Enter or update information about the member who had a benefit crystallisation event and relied on enhanced lifetime allowance or enhanced protection.

Title

* First name(s)

* Surname

National Insurance number ?

Data Cleanse Exercise

In addition to removing the address and DOB fields, we will carry out an exercise on all returns submitted before 6 April 2011 to remove addresses from all records held on the system. Where the NINO is already held, the DOB will be deleted. If the NINO is not already held, the DOB will be retained on the system. This exercise will affect the details held for individuals on all returns or reports on the online system, regardless of the year they relate to, including any returns currently in a 'compiled' or 'unsubmitted' state.

Records in a 'compiled' state

Returns or reports in a 'compiled' state (i.e. partially completed but not yet submitted) will be cleansed even though they are not yet in the HMRC domain. This exercise will work slightly differently. The address and DOB for all individuals will be deleted regardless of whether the NINO has been provided. This may mean that after this exercise, some records you have already input may show only the individual's name. You will need to add the NINO to the return or report before making the submission to HMRC. We therefore recommend that you include the individual's NINO on all returns or reports you submit between now and 6 April 2011.

Further Information

On 6 April 2011 and after, a 'System Error' message will be displayed if you attempt to submit a return or report without an individual's NINO. Full on screen guidance will be included in this error message but if you are still unsure of how to proceed you should contact the Online Services Helpdesk.

If you are unable to add NINO's to all records in the compiled state before 6 April 2011, you could have some records which show only the individual's name following the data cleanse exercise. If you are unable to identify the individual for whom this record relates before you submit the return or report you should contact the Pension Schemes Service helpline.

After the changes have taken place, if you need to amend a report or return originally submitted on or before 5 April 2011 to show a new individual, you must provide their details in the new format, i.e. name and NINO only.

If you need to amend details for an individual contained within the original submission, and the data cleanse exercise has removed their DOB, you will not be able to re-enter it onto the system. If the data cleanse exercise did not remove the DOB on the record (because the NINO had not originally been provided) you will have the option of deleting the DOB yourself and adding the NINO instead. But please note that once you have deleted the DOB, entered the NINO and selected 'next', you will not then be able to remove the NINO and re-enter the person's DOB.