

Pre-A day application supplementary page

Completion Notes

Scheme Administrator details

- Q1. Please enter in full the name of the person the scheme trustees have formally appointed to be the Administrator. If the person is not an individual but a corporate body the company/organisation name field only should be completed. In the event no appointment is made, under the legislation the trustees are the Scheme Administrator. Where the trustees are the Administrators a form for each named trustee needs to be submitted. If a trustee later retires or otherwise ceases to be a trustee, or if a new trustee is appointed, HMRC must be notified of this change.
- Q2. From 6 April 2006 any newly appointed Scheme Administrator must be resident in an EU member state or in Norway, Liechtenstein or Iceland (EEA states which are not EU states).
- Q3. State the full address of the Scheme Administrator. This should be the address where the Scheme Administrator resides, operates from or, if a corporate the registered office address.
- Q4. When you complete registration for Pension Schemes Online you will be advised that you will automatically receive notices and reminders on your Pensions Noticeboard. You will also be provided with a link to request paper notices and reminders as well.

If you provide an e-mail address now and you select to receive paper notices and reminders when you complete registration for Pension Schemes Online then you will **not** receive an e-mail alert that you have a notice or reminder. You will instead receive a paper notice or reminder.

If you do not provide an e-mail address now and you do not select to receive paper notices and reminders when you complete registration for Pension Schemes Online then you will **not** receive an e-mail alert or a paper notice or reminder. **You will need to log into Pension Schemes Online on a regular basis to check for your notices and reminders.**

If there is more than one Scheme Administrator a supplementary sheet needs to be completed and signed by each Scheme Administrator. Where HMRC needs to contact the Scheme Administrator they will contact the person named on the first supplementary page.

- Q6. For security and compliance purposes in order to use the new online Pension Schemes Service Scheme Administrators and Practitioners have to be pre-registered for the service. HMRC will use the Scheme Administrator's details provided in the supplementary page(s) to pre-register them. A Scheme Administrator identification number (ID) and an 'activation token' will then be sent through the post prior to 6th April 2006. These should then be used to complete registration for the online service when it goes live on 6th April 2006 immediately following which you will be able to view the scheme details and carry out online transactions. If however you do not wish HMRC to pre-register you for the online Pensions Schemes Service and send you the ID and activation token please tick this box.

This service of pre-registration by HMRC will only apply to new applications for tax approval that are received in this office no later than 31st January 2006. Between this date and 6 April 2006 it will not be possible. On 6 April 2006 when the service goes live Scheme Administrators and practitioners will be able to pre-register online.

- Q8. The Scheme Administrator should sign the form here unless they are completing page 2, and are submitting their signature at question 17.
- Q9. Please enter the date in full.

Authorisation of a Practitioner

- Q11. Please enter the 4 digit Practitioner identification number (ID) and the 2 digit Practitioner address number (This is the number given to your practitioner by HMRC) which they will have given to you to complete this authority HMRC to deal with them.
- Q12. Please give the full address of the practitioner dealing with the scheme.
- Q13. When you complete registration for Pension Schemes Online you will be advised that you will automatically receive notices and reminders on your Pensions Noticeboard. You will also be provided with a link to request paper notices and reminders as well.

If you provide an e-mail address now and you select to receive paper notices and reminders when you complete registration for Pension Schemes Online then you will **not** receive an e-mail alert that you have a notice or reminder. You will instead receive a paper notice or reminder.

If you do not provide an e-mail address now and you do not select to receive paper notices and reminders when you complete registration for Pension Schemes Online then you will **not** receive an e-mail alert or a paper notice or reminder. **You will need to log into Pension Schemes Online on a regular basis to check for your notices and reminders.**

- Q15. Please give the client reference in full. This is the reference by which the Scheme Administrator is known within the Practitioner's organisation.
- Q18. Please enter the date in full.

If the Administrator wishes to give authority to HMRC to deal with more than one Practitioner a supplementary sheet needs to be completed and signed for each one.

The role of the scheme administrator and the role of an authorised practitioner from 6th April 2006.

Who is the scheme administrator?

It is important to understand that just carrying out administrative roles for a pension scheme will not mean you are the Scheme Administrator. The Scheme Administrator of a registered pension scheme is defined in FA04 as being the person(s) (which includes a corporate body) appointed in the scheme rules to carry out all duties under FA04 of the Scheme Administrator in connection with a registered pension scheme, who has made certain declarations to HMRC. The identity of the person or persons appointed as the Scheme Administrator is a matter for those setting up the scheme.

If at 5 April 2006 you are the administrator of the scheme for an occupational pension scheme (as defined in S611AA ICTA) or the scheme administrator of a personal pension scheme (as defined in S638 ICTA) then you will be treated as the Scheme Administrator of the registered pension scheme after 6 April 2006. For trust based retirement annuity contracts the trustees at A Day will be the Scheme Administrator. For other retirement annuity contracts or deferred annuity contracts the insurance company involved will be the Scheme Administrator.

What responsibilities will the Scheme Administrator have from 6th April 2006?

The Scheme Administrator has responsibility for all tax charges, interest and penalties for a registered pension scheme in addition to being the person who is responsible for registering a new scheme. In fact, only the pension Scheme Administrator can register the scheme for tax purposes.

There can be a number of Scheme Administrators acting for a scheme. If the Scheme Administrator no longer acts, for example the Scheme Administrator dies, then there are provisions in the legislation for the liabilities to default to others (for example the sponsoring employer of an occupational pension scheme or the person who has overall control of the scheme).

If more than one person is appointed as Scheme Administrator each is jointly and severally liable for any tax or penalties and for providing the information required under Part 4 of FA 2004 to HMRC and others.

If a scheme does not have a Scheme Administrator then HMRC can remove the registered status of that scheme. For this reason, it is important that there is continuity in the role of Scheme Administrator.

The Scheme Administrator is responsible for filing the Event Reports, Pension Scheme Return and Accounting for Tax forms. A practitioner can file these on behalf of the Scheme Administrator but the Scheme Administrator must approve the content and authorise the submission of the return/report.

- File an Event Report
- Amend an Event report that has been filed
- File a Pension Scheme Return
- File an Accounting for Tax Return
- Amend Pension Scheme Returns and Accounting For Tax Returns

- Amend scheme details
- Elect to contract out
- Amend contracting out details
- Register to operate Relief at Source (if done at a date later than registering the scheme)
- Amend Relief at Source details
- Amend Scheme Administrator's designatory details

What is the role of an authorised practitioner ?

An authorised practitioner is a person who the Scheme Administrator has authorised HMRC to deal with on the Scheme Administrator's behalf in relation to a registered pension scheme. If HMRC is authorised to deal with a practitioner this means that,

- The practitioner will have the right to view information relating to a particular registered pension scheme on the Pension Schemes Service Online and
- The practitioner will receive information from HMRC in relation to that registered pension scheme.

The responsibilities of a Scheme Administrator that an authorised practitioner can carry out on the Scheme Administrator's behalf include

- File an Event Report
- Amend an Event Report that has been filed
- File a Pension Scheme Return
- File an Accounting for Tax Return
- Amend scheme details
- Elect to contract out
- Amend contracting out details
- Register to operate Relief at Source (if done at a date later than registering the scheme)
- Amend Relief at Source details
- Amend Scheme Administrator's designatory details

HMRC will correspond in the first instance with the authorised practitioner for the scheme instead of the Scheme Administrator except in particular matters where the legislation specifies that the person who should be contacted is the Scheme Administrator.

The Scheme Administrator's responsibilities that cannot be carried out by an authorised practitioner on the Scheme Administrator's behalf are:

- Registering a pension scheme with HMRC (this is not relevant to schemes approved prior to 6 April 2006 because they are deemed to be registered at 6 April 2006)
- Making a declaration under section 270, Finance Act 2004 (The declaration that the person(s) who is the Scheme Administrator understands that they will be responsible for discharging the functions conferred or imposed on the Scheme

Administrator of the pension scheme by and under Part 4 of FA 2004, and intends to discharge those functions at all times, whether resident in the UK, another EU member state or an EEA state which is not a member state of the EU.)

- Amending Scheme Administrator details
- Authorising a practitioner
- Associating a Scheme Administrator to a pension scheme
- Pre registering and enrolling a Scheme Administrator for HMRC Pension Schemes Service Online
- Making an appeal against a decision of HMRC
- Reporting the cessation of a Scheme Administrator (Regulations not laid yet)

From April 2006 it will be possible to authorise HMRC to deal with different practitioners for different functions, for example pension scheme return, accounting for tax return, event report. But because of the limitations of our current IT system it will not be possible for HMRC to set up these different functions as part of the pre-registration exercise.

Scheme Reference
For APSS use only

PRE-A DAY APPLICATION SUPPLEMENTARY PAGES

Scheme Administrator details

Details of the Scheme Administrator of the above pension scheme as defined under S611AA of ICTA 1988 and as defined under Schedule 36, paragraph (4) (2) Finance Act 2004

1. Title
- Surname
- First name
- OR
- Company/Organisation name

2. Are you resident in the UK? Yes
- No

3. Address

Postcode:
- Country

4. E-mail

You need to provide this if you want HMRC to send you an e-mail alert that you have a notice or reminder on your Pensions Noticeboard.

5. Telephone number

6. Tick here if you do **not** wish to be pre-registered to use the online service

7. Do you want to authorise HMRC to deal with a Practitioner on your behalf?

Yes - please go to 10

No - please sign below

8. Signature of Scheme Administrator

9. Date of Signature

Authorisation of a Practitioner

10. Practitioner name:

Title

Surname

First name

Or

Organisation name

11. Practitioner ID

Address Number

12. Address

Postcode:

Country

13. E-mail

You need to provide this if you want HMRC to send you an e-mail alert that you have a notice or reminder on your Pensions Noticeboard.

14. Telephone number

15. Client reference

16. I authorise the Practitioner named above to act on my behalf in connection with any matters within the responsibility of HMRC and to view information held on the HMRC Pension Scheme Service in relation to this scheme.

I confirm that I will approve in advance, as correct and complete, all returns, reports and other notifications I am required to make and are submitted online by this Practitioner on my behalf.

17. Signature of Scheme Administrator

18. Date of signature

Additional Scheme Administrator details

Your details as the Scheme Administrator of the above pension scheme as defined under S611AA of ICTA 1988 and as defined under Schedule 36, paragraph (4) (2) Finance Act 2004

1. Title

Surname

First name

OR

Organisation name

2. Are you resident in the UK? Yes

No

3. Address

Postcode:

Country

4. E-mail

You need to provide this if you want HMRC to send you an e-mail alert that you have a notice or reminder on your Pensions Noticeboard.

5. Telephone number

6. Tick here if you do **not** wish to be pre-registered to use the online service

7. Signature of Scheme Administrator

8. Date of signature

Authorisation of an additional Practitioner

1. Practitioner name

Title

Surname

First name

Or

Organisation name

2. Practitioner ID

Address Number

3. Address

Postcode:

Country

4. E-mail

You need to provide this if you want HMRC to send you an e-mail alert that you have a notice or reminder on your Pensions Noticeboard.

5. Telephone number

6. Client reference

7. I authorise the Practitioner named above to act on my behalf in connection with any matters within the responsibility of HMRC and to view information held on the HMRC Pension Scheme Service in relation to this scheme.

I confirm that I will approve in advance, as correct and complete, all returns, reports and other notifications I am required to make and are submitted online by this Practitioner on my behalf.

8. Signature of Scheme Administrator

9. Date of signature