HM Revenue & Customs

Manage and Register Pension Schemes
HMRC workshop
Outputs from 25 July 2018

Here's a summary of feedback from the HMRC Manage and Register Pension Schemes workshop:

<u>Delegation model</u>

- a mixture of scheme administrators with one and multiple scheme admin IDs attended the workshop
- the majority of attendees thought using the Government Gateway delegation model with only one scheme admin ID per Corporation tax UTR (CT UTR) wouldn't pose a problem but would like to see this in practice
- some attendees already organise their scheme administrator IDs around their CT UTR
- attendees explained that they need to understand the difference between Government Gateway administrator and assistant roles
- HMRC repeated its offer to help scheme administrators identify list of their scheme admin IDs (and schemes) and will include an article on this in the next pension schemes newsletter
- HMRC will also look at further help to identify CT UTRs for scheme administrators so that they can choose the admin IDs to retain
- attendees want more information on the movement of scheme and scheme admin data from old to new services and HMRC will work with scheme administrators to minimise administrative burdens
- HMRC and attendees agreed that communications are key

- attendees requested the function to restrict access for delegates (particularly in respect of outsourcers) at
    - scheme level authority and view only access
    - functionality to delegate specific things on the digital account less at scheme level and/or function level

- attendees would prefer to have all PAYE associations in one place/on one service
- attendees requested contingency be built in, in case the administrator on Government Gateway is unavailable
- a request for multiple email contact points for digital contact
- attendees explained that some scheme administrators may need to make changes to their corporate structure to accommodate the delegation model and will need time to do this
- attendees requested a timeline for this transition. HMRC confirmed this will be after summer 2019 and will provide a timeline as soon as this is known.
- a request for functionality to choose/allocate/reallocate against charges at scheme level

<u>Reporting – bulk upload</u>

- a request for the option to bulk upload data for both AFT and Event Report (Event Report first)
- a request for bulk upload to be simple and easy, the majority of attendees requested this via SDES
- bulk upload functions should include:
    - Facility to check and see what's been uploaded/submitted
    - Technical specifications for bulk upload to ensure data submission is successful
- a request for plenty of warning on bulk upload facility (at least a year from getting the technical specifications) as may need to make organisational changes
- a request for bulk upload using a spreadsheet – not CSV file

<u>Reporting – format</u>

- would like a summary page of scheme/ return submissions e.g. a dashboard with favourite events option
- would like a front page for submissions received under a scheme admin ID
- consider layout of screens in particular for manual typing (consider pre-population/dropdown lists)
- attendees are happy for Event Report and AFT to be split up
- attendees want the facility to be able to see amendments made to reports and returns

<u>Reporting – compile and submit</u>

- monthly compile for AFT (and within quarter) – would be useful
- a request for save & compile function for the whole tax year
- the function to allow multiple users to access and enter report data
- attendees felt the period for reporting/compiling might depend on the event/charge
- a request for ability for notifications to go to administrator and practitioner and choice over this
- the function to restrict access of administrators and assistants to certain reports/information they can see
- if LTA look up is on new service – would also want facility to restrict access to who can see this information

<u>Reporting – archive</u>

- following transition to the new service, administrators want access to earlier reports they've submitted on the old service
- scheme administrators need to know how to access the report pdfs and how to amend a historic report
- reports for 6 tax years before the current year needed on the new service
- scheme administrators keep copies, but want the assurance that HMRC keep a copy too
- request for function to track amendments to reports for audit purposes - who, when and what they were

<u>Accounting</u>

- report pence – fits with internal accounting
- charge reference generated at point of report submission (e.g. one charge reference a quarter for the AFT)
- request for visibility of old payments/made on old system
- need meaningful charge reference descriptions
- want the function to search by charge reference
- breakdown of who/what the charges relate to and interest
- better and quicker facility for reclaiming and receiving repayments of overpayments of charges

<u>Wish list:</u>

- Scheme sanction charge – link on the new service to when member pays their charge
- Relief at source online through the Manage and Register Pension Schemes service
- Ability to send digital notifications/correspondence to (as well as receive notifications from) HMRC
- APSS262 reporting via the Manage and Register Pension Schemes service