HM Revenue & Customs

Overseas Pensions

DRAFT

Draft forms
5 December 2016

Contents

		Page
Introduction	Draft forms relating to changes to the pension tax rules for qualifying overseas pension schemes and qualifying recognised overseas pension schemes	**3**
Chapter 1	Format of the draft forms	**4**
Chapter 2	Form APSS250	**5**
Chapter 3	Form APSS251	**7**

DRAFT

Introduction

As announced, the government is consulting on changes to the pension tax rules for qualifying overseas pension schemes and qualifying recognised overseas pension schemes (QROPS).

This document provides draft versions of the main forms for the changes announced.

The forms have been published in draft so that those affected by the changes to the pension tax rules can comment on the forms.

Please send comments to pensions.policy@hmrc.gsi.gov.uk by 1 February 2017.

DRAFT

Chapter 1

Format of the draft forms

These draft forms have been produced in a way that makes it easy to consult on the content and layout of the forms. However the forms are designed to be filled in onscreen, with only the relevant questions displayed.

So if you are reviewing these forms there are a number of things you should note.

Black text

The black text on the draft form is the text that you will see when filling in the form onscreen.

The questions are in a larger font and the text you will see to help you answer each question is shown in a smaller font underneath the question itself.

Green text

The green text on these draft forms is text you will see only if you click on the green question mark icon.

Red text and numbering

The red text and numbering is text that won't feature on the form but is included here to make it easier to work through the form and provide comments on specific questions.

Duplication of questions

These draft forms contain some duplication of questions. This duplication won't appear when the form is being filled in onscreen as only the relevant boxes will appear as you work through the form.

These duplicate questions are shown here for presentation purposes and to help you work through the form

Notes
There are no plans to publish separate notes on how to complete the forms alongside the final versions so we have included the text that will be there to help you complete the form.

If you think that you will need more help to complete any of the forms, it will be useful if you could say exactly what parts of the form caused you difficulty and what information would be helpful for you to know before filling in the form.

DRAFT

Chapter 2

APSS250

This section contains the draft revised form APSS250. This is for a scheme manager of a pension scheme to notify HM Revenue and Customs that the pension scheme meets the conditions to be an overseas pension scheme and provide the undertakings required for the scheme to be a qualifying overseas pension scheme.

DRAFT

HM Revenue & Customs

Overseas pension scheme notification

About this form

This form is designed to be filled in on screen. You must answer all the questions except those marked 'optional'. You can't save the form but once you've completed it you'll be able to print a copy and post it.

Use this form if you are the scheme manager of a pension scheme in order to notify HM Revenue and Customs (HMRC) that the scheme is an overseas pension scheme in accordance with section 150(7) and paragraph 5 schedule 33 Finance Act 2004. You may also use this form to notify changes to scheme details.

Guidance on the requirements a scheme has to meet to be a qualifying overseas pension scheme can be found in the Pensions Tax Manual at PTM111400 at https://www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm111400

For more information about overseas pension schemes go to www.gov.uk/government/collections/overseas-pension-schemes

Back Next

Progress:

About the pension scheme

1. Pension scheme name

This is the name by which the scheme is known.

2. Address

Enter the full postal address of the overseas pension scheme including the country.

Line 1

Line 2

Line 3 (optional)

Country

3. Country or territory in which the scheme is established

Enter the full name of the country or territory in which the pension scheme is established. Normally, a scheme will be treated as established in the country where its registered office and main administration is, or, if there is no registered office, where its main administration is.

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4. Date of establishment of scheme

DD MM YYYY

Type of scheme

5. Is the scheme established outside the UK by an international organisation?

An international organisation is one to which section 1 of the International Organisations Act 1968 applies. Please note that multinational companies that operate or have subsidiaries in several countries do not come under this definition so if the scheme is set up by such a company you should answer 'No' to this question.

- ○ **Yes (Go to Question 6)**
- ○ **No (Go to Question 7)**

6. Name of international organisation **(Now go to Question 32)**

7. Is the scheme a public service pension scheme?

A public service pension scheme has to have been established solely for the purpose of providing benefits to individuals for, or in respect of, services rendered to the scheme's country or territory or any political subdivision or local authority thereof.

- ○ **Yes (Go to Question 8)**
- ○ **No (Go to Question 9)**

8. Name of public service employer **(Now go to Question 22)**

9. Is the pension scheme regulated?

A regulated scheme is one established in a country or territory where there is a body that regulates pension schemes and which is regulated by that body.

- ○ **Yes (Go to Questions 10, 11 and 12)**
- ○ **No (Go to Question 13)**

10. Name of scheme's regulator

11. Address of scheme's regulator

Line 1

Line 2

Line 3 (optional)

Country

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12. Scheme reference number with regulator **(Now go to Question 22)**

13. Is the pension scheme established in a member state of the European Union (other than the UK), Norway, Iceland or Liechtenstein?

- ○ **Yes (Go to Question 22)**
- ○ **No (Go to Question 14)**

14. Is the scheme an occupational pension scheme?

An occupational pension scheme is a scheme established by an employer for its own employees and, in some cases, for employees of other companies within the same group.

- ○ **Yes (Go to Question 15)**
- ○ **No (Go to Question 16)**

15. Name of employer **(Go to Question 22)**

16. Is the provider of the pension scheme regulated?

- ○ **Yes (Go to Questions 17, 18, 19, 20 and 21)**
- ○ **No (Go to Question 22)**

17. Name of pension scheme provider

18. Address of pension scheme provider

Line 1

Line 2

Line 3 (optional)

Country

19. Name of pension scheme provider's regulator

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20. Address of pension scheme provider's regulator

Line 1

Line 2

Line 3 (optional)

Country

21. Pension scheme provider's reference number with regulator **(Go to Question 22)**

Back Next

Progress:

About the tax recognition conditions

22. Is the scheme open to residents of the country or territory in which it is established?

Residents of the country or territory in which the scheme is established must be able to join the scheme. There should be no distinction in the membership criteria based on the residence position of a potential member.

- ○ Yes
- ○ No

23. Is the scheme established in a country or territory with a system of personal taxation that provides tax relief in respect of pensions?

The scheme must be established in a country or territory where there is a system of taxation of personal income that provides some form of tax incentive for pension saving. If the country's tax regime does not tax personal income then schemes based in that country will not meet the requirements to be an overseas pension scheme.

The tax incentive in respect of pension savings could be on contributions made to the scheme, benefits paid from the scheme, investment growth of the scheme or any combination of these.

Payroll tax does not meet the requirement to be a tax on personal income.

- ○ Yes
- ○ No

24. Please select one of the following

Unless the scheme is established in Australia and is a complying superannuation plan, tax relief can only be available on contributions in or on payments out of the scheme.

Tax relief includes the grant of an exemption from tax.

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- ○ Tax relief is available to members on contributions and all or most of the benefits paid to members are not subject to taxation **(Go to Question 25)**
- ○ Tax relief is available to members on contributions and all or most of the benefits paid to members are subject to taxation **(Go to Question 25)**
- ○ Tax relief is not available to members on contributions and all or most of the benefits paid to members are not subject to taxation **(Go to Question 26)**
- ○ The scheme is a complying superannuation plan and is established in Australia **(Go to Question 25)**

25. Provide details of the legislation and specify under which part of that legislation provide(s) tax relief for personal and employer contributions, if applicable **(Go to Question 27)**

Maximum 255 characters

26. Provide details of the legislation and specify under which part of that legislation cover(s) the tax rules for benefits from the scheme

Maximum 255 characters

27. Is the scheme approved by, recognised by or registered with the tax authority as a pension scheme in the country or territory in which it is established?

- ○ **Yes (Go to Question 28, 29, 30 and 31)**
- ○ **No (Go to Question 32)**

28. Name of scheme's tax authority

29. Address of scheme's tax authority

Line 1

Line 2

Line 3 (optional)

Country

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30. Scheme's reference number with its tax authority

31. Please state the legislation under which the relevant tax authority recognises pension schemes for tax purposes **(Go to Undertakings and declaration)**

Maximum 255 characters

Back Next

Progress:

Undertakings and declaration

The scheme manager must undertake to inform HMRC if the scheme ceases to be an overseas pension scheme and to comply with the requirements to report details of benefit crystallisation events. Guidance on benefit crystallisation events can be found in the Pensions Tax Manual PTM088000 at https://www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm088000

Please tick all the boxes

32.

- ☐ I will inform HMRC if the scheme ceases to be an overseas pension scheme
- ☐ I will comply with the prescribed benefit crystallisation information requirements
- ☐ To the best of my knowledge and belief the information given in this form is correct and complete

Scheme manager who has made this notification

Note from the forms designer

The following questions 34 to 39 and 40 to 47 contain some duplication. This is because this form will be an iform designed to be completed on screen. Completing the form on screen means that only relevant boxes will appear as you work through the form and this duplication won't appear. These questions are shown here for presentation purposes and to help you work through the form.

33. Is the scheme manager

- ○ an individual **(Answer Questions 34 to 39)**
- ○ an organisation **(Answer Questions 40 to 47)**

Individual

If the overseas scheme has more than one individual as overseas scheme manager, please only provide the details of one scheme manager that HMRC should correspond with.

34. Title

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35. First name

36. Last name

37. Postal address of scheme manager

Line 1

Line 2

Line 3 (optional)

Country

38. Scheme manager's email address

39. Scheme manager's phone number **(Go to Question 48)**

Organisation

40. Organisation scheme manager's name

41. Legal status of the organisation that is the scheme manager

Please tell us the title, first name and last name of an individual within the organisation with whom HMRC should correspond

42. Title of the individual within the organisation

43. First name of the individual within the organisation

44. Last name of the individual within the organisation

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45. Postal address of scheme manager

Line 1

Line 2

Line 3 (optional)

Country

46. Scheme manager's email address

47. Scheme manager's phone number **(Go to Question 48)**

When you have printed the form, please sign and date it in the appropriate boxes.

Warning

False statements may result in loss of qualifying status.

48. Name of the person signing the form

49. Capacity in which the person is signing the form

Signature of scheme manager

Date

DD MM YYYY

Back Next

Progress:

What to do now

Please send the completed form to:

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HM Revenue and Customs
Pension Schemes Services
Ferrers House
Castle Meadow Road
NOTTINGHAM
NG2 1BB

Print this form

Click the 'Preview' button to create a copy for you to print and post. Please ensure that you check your form carefully before you click 'Preview'. If you make any changes afterwards, you must click 'Preview' again to create a new copy with the changes included.

Back Next

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Chapter 3

APSS251

This section contains the draft revised form APSS251. This is for a scheme manager of an overseas pension scheme to notify HM Revenue and Customs that the pension scheme meets the conditions to be a recognised overseas pension scheme and provide the undertakings required for the scheme to be a QROPS.

This form should also be used by a scheme manager of an overseas pension scheme to re-notify that the overseas scheme continues to be a recognised overseas pension scheme.

DRAFT

HM Revenue & Customs

Recognised overseas pension scheme notification

About this form

This form is designed to be filled in on screen. You must answer all the questions except those marked 'optional'. You can't save the form but once you've completed it you'll be able to print a copy and post it.

Before you fill in this form, you should read the Pensions Tax Manual PTM112000 at www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm112000 that explains the conditions that your scheme must meet to be a recognised overseas pension scheme (ROPS).

Use this form if you are the scheme manager of an overseas pension scheme to tell HM Revenue and Customs (HMRC) that the scheme is a ROPS in accordance with section 150(8) and section 169 Finance Act 2004

You should also use this form if you are the scheme manager of an overseas pension scheme to re-notify HMRC that the scheme is a ROPS in accordance with section 150(8) and section 169 Finance Act 2004.

If after submitting this notification there is a material change affecting the information provided or it becomes clear to the scheme manager that it is incomplete or materially inaccurate, you must provide us with the relevant details straightaway on form APSS251A 'Change of details'.

For more information about overseas pension schemes go to www.gov.uk/government/collections/overseas-pension-schemes

Back Next

Progress:

About the pension scheme

1. Is this a new notification or a re-notification?

You are required to re-notify every 5 years. If you fail to re-notify you risk losing your QROPS status.

- ○ **New notification (Go to Question 3)**
- ○ **Re-notification (Go to Question 2)**

2. QROPS reference

This is the QROPS reference number, allocated to the scheme by HMRC, when the notification that it met the requirements to be a recognised overseas pension scheme was acknowledged.

QROPS

3. Pension scheme name

This is the name by which the scheme is known.

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4. Address

Enter the full postal address of the overseas pension scheme including the country.

Line 1

Line 2

Line 3 (optional)

Country

5. Country or territory in which the scheme is established

Enter the full name of the country or territory in which the pension scheme is established. Normally, a scheme will be treated as established in the country where its registered office and main administration is, or, if there is no registered office, where its main administration is.

6. Date of establishment of scheme

DD MM YYYY

7. Is the pension scheme established in a member state of the European Union (other than the UK), Norway, Iceland or Liechtenstein?

- ○ Yes **(Go to Question 9)**
- ○ No **(Go to Question 8)**

8. Please select one of the following statements

- ○ The pension scheme was established in a country or territory with which the UK has a double taxation agreement in force that contains provisions as to exchange of information and non-discrimination
- ○ The pension scheme was established in a country or territory with which the UK has a tax information exchange agreement

Type of scheme

9. Is the scheme established outside the UK by an international organisation?

An international organisation is one to which section 1 of the International Organisations Act 1968 applies. Please note that multinational companies that operate or have subsidiaries in several countries do not come under this definition so if the scheme is set up by such a company you should answer 'No' to this question.

- ○ **Yes (Go to Question10)**
- ○ **No (Go to Question 11)**

10. Name of international organisation **(Now go to Question 46)**

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11. Is the scheme a public service pension scheme?

A public service pension scheme has to have been established solely for the purpose of providing benefits to individuals for, or in respect of, services rendered to the scheme's country or territory or any political subdivision or local authority thereof.

○ **Yes (Go to Question 12)**

○ **No (Go to Question 13)**

12. Name of public service employer **(Now go to Question 25)**

13. Is the pension scheme regulated?

A regulated scheme is one established in a country or territory where there is a body that regulates pension schemes and which is regulated by that body.

○ **Yes (Go to Questions 14,15 and 16)**

○ **No (If the pension scheme is established in a member state** *see Question 7* **go to Question 25)**
(If the pension scheme is not established in a member state *see Question 7* **go to Question 17)**

14. Name of scheme's regulator

15. Address of scheme's regulator

Line 1

Line 2

Line 3 (optional)

Country

16. Scheme reference number with regulator **(Now go to Question 25)**

17. Is the scheme an occupational pension scheme?

An occupational pension scheme is a scheme established by an employer for its own employees and, in some cases, for employees of other companies within the same group.

○ **Yes (Go to Question 18)**

○ **No (Go to Question 19)**

18. Name of employer **(Now go to Question 25)**

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19. Is the provider of the pension scheme regulated?

- ○ **Yes (Go to Questions 20, 21, 22, 23 and 24)**
- ○ **No (Go to Question 25)**

20. Name of pension scheme provider

21. Address of pension scheme provider

Line 1

Line 2

Line 3 (optional)

Country

22. Name of pension scheme provider's regulator

23. Address of pension scheme provider's regulator

Line 1

Line 2

Line 3 (optional)

Country

24. Pension scheme provider's reference number with regulator **(Go to Question 25)**

Back Next

Progress:

About the tax recognition conditions

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25. Is the scheme open to residents of the country or territory in which it is established?

Residents of the country or territory in which the scheme is established must be able to join the scheme.
There should be no distinction in the membership criteria based on the residence position of a potential member.

- ○ Yes
- ○ No

26. Is the scheme established in a country or territory with a system of personal taxation that provides tax relief in respect of pensions?

The scheme must be established in a country or territory where there is a system of taxation of personal income that provides some form of tax incentive for pension saving. If the country's tax regime does not tax personal income then schemes based in that country will not meet the requirements to be a recognised overseas pension scheme.

The tax incentive in respect of pension savings could be on contributions made to the scheme, benefits paid from the scheme, investment growth of the scheme or any combination of these.

Payroll tax does not meet the requirement to be a tax on personal income.

- ○ Yes
- ○ No

27. Please select one of the following

Unless the scheme is established in Australia and is a complying superannuation plan, tax relief can only be available on contributions in or on payments out of the scheme.

Tax relief includes the grant of an exemption from tax.

- ○ Tax relief is available to members on contributions and all or most of the benefits paid to members are not subject to taxation **(Go to Question 28)**
- ○ Tax relief is available to members on contributions and all or most of the benefits paid to members are subject to taxation **(Go to Question 28)**
- ○ Tax relief is not available to members on contributions and all or most of the benefits paid to members are not subject to taxation **(Go to Question 29)**
- ○ The scheme is a complying superannuation plan and is established in Australia **(Go to Question 28)**

28. Provide details of the legislation and specify under which part of that legislation that provide(s) for tax relief for personal and employer contributions, if applicable **(Go to Question 30)**

Maximum 255 characters

29. Provide details of the legislation and specify under which part of that legislation that cover(s) the tax rules for benefits from the scheme

Maximum 255 characters

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30. Is the scheme approved by, recognised by or registered with the tax authority as a pension scheme in the country or territory in which it is established?

○ **Yes (Go to Question 31, 32, 33 and 34)**

○ **No (If the scheme is a public service pension scheme** *see Question 11* **go to Question 46)**
(If the scheme is not a public service pension scheme *see Question 11* **go to Question 35)**

31. Name of scheme's tax authority

32. Address of scheme's tax authority

Line 1

Line 2

Line 3 (optional)

Country

33. Scheme's reference number with its tax authority

34. Please state the legislation under which the relevant tax authority recognises pension schemes for tax purposes
(If the scheme is a public service pension scheme *see Question 11* **go to Question 46)**
(If the scheme is not a public service pension scheme *see Question 11* **go to Question 35)**

Maximum 255 characters

Back Next

Progress:

About the pension age test

Under the UK pension tax rules, the normal minimum pension age is currently age 55.

The ill-health condition means that a member may take benefits at any age if as a result of ill-health the member is unable to carry on their occupation and has qualified medical advice to support this. The member must provide the scheme manager of the overseas pension scheme with evidence to support this.

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35. Except where the ill-health condition is met, are benefits payable to the member before the member reaches normal minimum pension age?

- ○ **Yes (Go to Question 40)**
- ○ **No (Go to Question 36)**

36. Please select how the pension age test is met

- ○ **Legislation (Go to Question 37)**
- ○ **Scheme rules (Go to Question 38)**
- ○ **Other restriction (Go to Question 39)**

37. Provide details of the legislation and specify under which part of that legislation the pension age test is met **(Go to Question 40)**

Maximum 255 characters

38. Tell us under which scheme rule(s) the pension age test is met **(Go to Question 40)**

Maximum 255 characters

39. Provide details of the other restriction under which the pension age test is met

Maximum 255 characters

Back Next

Progress:

About the benefits tax relief test

40. Can members who are not resident in the country where your scheme is established get tax relief on the pension benefits they receive from the scheme?

- ○ **Yes (Go to Question 41 and 42)**
- ○ **No (Go to Question 46)**

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41. Provide details of the legislation and specify which part of that legislation covers the relief

Maximum 255 characters

42. Is this tax relief (or tax relief that is substantially the same) available to members who are resident in the country where the scheme is established?

- ○ **Yes(Go to Question 43)**
- ○ **No (Go to Question 46)**

43. Provide details of the legislation and specify which part of that legislation covers the relief for residents

Maximum 255 characters

44. Is this tax relief (or tax relief that is substantially the same) affected by the member's residence status in any way?

[Text to be provided to explain exactly what we mean by affected by the members residence status]

- ○ **Yes (Go to Question 45)**
- ○ **No (Go to Question 46)**

45. Provide details of how the tax relief is affected by the member's residence status

Maximum 255 characters

Back Next

Progress:

About the scheme manager

Note from the forms designer

The following questions 47 to 53 and 54 to 62 contain some duplication. This is because this form will be an iform designed to be completed on screen. Completing the form on screen means that only relevant boxes will appear as you work through the form and this duplication won't appear. These questions are shown here for presentation purposes and to help you work through the form.

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46. Is the scheme manager

○ an individual **(Answer Questions 47 to 53)**

○ an organisation **(Answer Questions 54 to 62)**

Individual

If the overseas scheme has more than one individual as overseas scheme manager, please only provide the details of one scheme manager that HMRC should correspond with.

47. Title

48. First name

49. Last name

50. Postal address of scheme manager

Line 1

Line 2

Line 3 (optional)

Country

51. Scheme manager's email address

52. Scheme manager's phone number

53. Do you want the name of your scheme to be published on the GOV.UK website?

If your scheme is on the published list on the GOV.UK website, the UK scheme administrator will know that your scheme has notified HMRC that it meets the requirements to be a recognised overseas pension scheme. If it is not on the list, we can only confirm to them that your scheme has sent such a notification if we have your written permission to do so.

Please note HMRC may temporarily remove a scheme from the published list in certain circumstances, for example, if it has concerns about the scheme's operation or is unable to contact the scheme. This will not necessarily mean that the scheme has been excluded by HMRC from being a QROPS but the scheme will be removed from the published list until we have completed our review.

○ Yes

○ No

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HMRC can't guarantee that any scheme on the ROPS Notifications List is a ROPS or that any transfers to it will be free of UK tax. It's the responsibility of the UK scheme administrator and scheme member to find out if UK tax is payable on any transfer of pension savings and they may ask you questions about how your scheme meets the requirements to be a ROPS.
(Go to Declaration)

Organisation

54. Organisation scheme manager's name

55. Legal status of the organisation that is the scheme manager

Please tell us the title, first name and last name of an individual within the organisation with whom HMRC should correspond

56. Title of the individual within the organisation

57. Last name of the individual within the organisation

58 First name of the individual within the organisation

59. Postal address of scheme manager

Line 1

Line 2

Line 3 (optional)

Country

60. Scheme manager's email address

61. Scheme manager's phone number

62. Do you want the name of your scheme to be published on the GOV.UK website? **(Go to Declaration)**

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If your scheme is on the published list on the GOV.UK website, the UK scheme administrator will know that your scheme has notified HMRC that it meets the requirements to be a recognised overseas pension scheme. If it is not on the list, we can only confirm to them that your scheme has sent such a notification if we have your written permission to do so.

Please note HMRC may temporarily remove a scheme from the published list in certain circumstances, for example, if it has concerns about the scheme's operation or is unable to contact the scheme. This will not necessarily mean that the scheme has been excluded by HMRC from being a QROPS but the scheme will be removed from the published list until we have completed our review.

○ Yes

○ No

HMRC can't guarantee that any scheme on the ROPS Notifications List is a ROPS or that any transfers to it will be free of UK tax. It's the responsibility of the UK scheme administrator and scheme member to find out if UK tax is payable on any transfer of pension savings and they may ask you questions about how your scheme meets the requirements to be a ROPS.
(Go to Declaration)

Back Next

Progress:

Declaration

Please tick all the boxes

☐ I understand that if information provided here is either incomplete or materially incorrect the scheme may never have met the requirements to be a recognised overseas pension scheme in accordance with section 150(8) and section 169 Finance Act 2004 and all transfers received will be taxable.

☐ I will inform HMRC within 30 days of cessation if the scheme ceases to be a recognised overseas pension scheme.

☐ I will inform HMRC within 30 days of any material change if there are any changes to the information provided here, or if I discover that the information is either incomplete or materially incorrect.

☐ I understand and will comply with the prescribed information requirements to be a qualifying recognised overseas pension scheme.

☐ I undertake to provide to HMRC information relating to payments made out of a member's relevant transfer fund and information on scheme membership as required.

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If the scheme manager is an organisation the person responsible for the scheme within the organisation must sign the form.

The scheme manager must undertake to inform HMRC if the scheme ceases to be a recognised overseas pension scheme and to comply with the requirements to report details of payments in respect of relevant members. Guidance on payments can be found in the Pensions Tax Manual.

Form APSS253 may be used to report details of payments and is available on GOV.UK.

63. Name of the person signing the form

64. Capacity in which the person is signing the form

When you have printed the form, please sign and date it in the appropriate boxes.

Signature of scheme manager

Date

DD MM YYYY

Back Next

Progress:

What to do now

Please send the completed form to:

HM Revenue and Customs
Pension Schemes Services
Ferrers House
Castle Meadow Road
NOTTINGHAM
NG2 1BB

Print this form

Click the 'Preview' button to create a copy for you to print and post. Please ensure that you check your form carefully before you click 'Preview'. If you make any changes afterwards, you must click 'Preview' again to create a new copy with the changes included.

Back Next

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