

Changes to HMRC's online services

Migration of schemes from The Pension Schemes Service (TPSS) to Managing Pension Schemes (MPS) online service

Background

All registered pension schemes are required to have a Scheme Administrator.

A Scheme Administrator is defined as an individual or organisation who is legally responsible for the tax affairs of a scheme and for ensuring that it complies with its tax obligations, summarised as follows:

- Registering the scheme with HMRC for tax purposes.
- Operating tax relief at source on pension contributions to the scheme.
- Reporting events relating to the scheme to HMRC i.e. submitting Event Reports.
- Completing Scheme Returns and providing accounts, statements and other documents if required by HMRC.
- Scheme tax liabilities, the payment of tax, quarterly returns for any income tax due i.e. submitting Accounting for Tax returns.
- Providing information to scheme members, and others, regarding the lifetime allowance, benefits and transfers.

Who can be a Scheme Administrator?

A Scheme Administrator can be an individual trustee or several trustees for the same scheme, a senior person in the company responsible for the pension scheme, a Principal or Participating employer, or a trustee company.

Scheme Practitioners

To assist Scheme Administrators with their duties HMRC set up the role of a Scheme Practitioner to carry out some of their duties such as completing and submitting Accounting for Tax Returns, and Event Reports.

Cartwright Benefit Consultants Ltd acts as the Scheme Practitioner for most of the schemes it administers.

Migration of schemes from the current online services

All HMRC registered schemes are currently registered on The Pension Schemes Service (TPSS) online service. However, HMRC has decided to introduce a new online system called **Managing Pension Schemes (MPS)** service and migrate all schemes from the current system to this new online service.

The MPS service is not yet fully operational and is still being developed by HMRC and we understand both systems will run concurrently for a number of years, but the ability to use the Accounting for Tax (AFT) reporting facility on the TPSS system was removed by HMRC on 11 April 2022.



What the Scheme Administrator must do

It is necessary therefore for all existing Scheme Administrators to enrol onto the new system and prepare to migrate their scheme(s) onto the new system; firstly to enable any Accounting for Tax (AFT) returns, that may be due for the quarter 1 January 2022 to 31 March 2022, to be filed on the new system, and secondly, so that Cartwright will be able to continue acting as Scheme Practitioner for all future submissions to HMRC.

HMRC therefore recommends the enrolment to the new system is completed **as soon as possible**.

How to enrol on the new Managing Pension Schemes (MPS) service

To enrol on to the new MPS system please click [here](#)

You will need to enrol using the same Government Gateway log in ID and password HMRC provided to you at the time you first registered as the Scheme Administrator on the TPSS system together with your Administrator ID ('AO' Number).

If you are enrolling as an individual Scheme Administrator

The information an individual needs to enrol is as follows:

- Your name
- Your current address and previous address, if you've been at your current address for less than a year
- Your date of birth
- Your National Insurance number
- Your contact email address and telephone number
- The names and addresses of any pension advisors

If you are enrolling as a Scheme Administrator for a company/trustee company/independent trustee company/partnership

The information that a company needs to enrol is as follows:

- The company partnership name.
- The company registration number.
- The Corporation Tax Unique Taxpayer Reference (UTR) – this is the one you use for your role as an Administrator.
- The company's address, as HMRC will send correspondence there – you will also need the previous address if the company has been at their current address for less than a year.
- The company email and telephone number – these should be details the company uses for other HMRC services.
- The names and addresses of any pension advisors.
- The company's PAYE reference and VAT registration number.
- Directors' details – the names, addresses, previous addresses of any directors associated with your company – you will also need their National Insurance numbers, dates of birth and UTRs if they've been at their current address for less than a year.
- The telephone numbers and email addresses of any directors associated with the company.



Once the scheme has been enrolled, you will be able to see the scheme(s) associated to your Scheme Administrator 'AO' number. Currently it is a 'read only' list.

HMRC contact

It is quite likely that:

- Although you are registered as Scheme Administrator, the system may not have been used by you for some time and you may have mislaid your Government Gateway log in ID and password for the online TPSS system.

Or

- Your Scheme Administrator access to TPSS may have been removed by HMRC, if it has not been accessed in the last 3 years.

Information about resetting your online access can be found [here](#)

If you have any other questions or encounter any issues regarding the enrolment stage of this migration process please email HMRC at migration.mps@hmrc.gov.uk for assistance.

What is Cartwright doing?

Cartwright appreciate that this is a fairly complicated process and Scheme Administrators may also have lost or forgotten their Scheme Administrator ID.

In order to assist in this regard, we are therefore writing to all the recorded Scheme Administrators for each of the schemes we administer and providing the scheme's Pension Scheme Tax Reference number, the name of Scheme Administrator, the type, the Scheme Administrator ID ('AO') number, the date the scheme was originally registered on TPSS, together a list produced by HMRC of the data items needed for migrating a pension scheme to the MPS service, and offering help if needed.

Cartwright has enrolled as Scheme Practitioner on the new MPS system, and once the migration is complete the MPS system will recreate any Scheme Practitioner relationships that were previously on TPSS system. However, we will have no access to any schemes on MPS until the Scheme Administrator enrolls onto the new online service.

If you would like to discuss any of these matters further, please get in touch with your usual contact at Cartwright.

May 2022

Mill Pool House
Mill Lane
Godalming
Surrey GU7 1EY

T: 01483 860201

E: enquiries@cartwright.co.uk

250 Fowler Avenue
Farnborough Business Park
Farnborough
Hampshire GU14 7JP

T: 01252 894883

E: enquiries@cartwright.co.uk

Marlborough House
Victoria Road South
Chelmsford
Essex CM1 1LN

T: 01245 293300

E: enquiries@cartwright.co.uk

