

HMRC do not want pension schemes that are already registered on their old reporting system, Pension Schemes Online ("PSO"), to be reregistered on its replacement, the Managing Pension Schemes service ("MPS")*. They should instead be migrated through the process described below.

**If this has already been done, email migration.mps@hmrc.gov.uk with details, using the subject line 'Incorrect scheme registration'.*

Whilst there is no specific date yet by which HMRC expects this to be done, one report (the 'Accounting for Tax Return') must now be submitted on the new system.

As explained below, the migration must be performed by the Scheme Administrator. Often this will be a senior in an organisation or a Trustee, who normally delegates this sort of activity to a 'practitioner', perhaps a third-party administrator. They are going to have to explain this process to clients or bosses, and answer difficult questions.

Rather than sending your senior a series of links to HMRC guidance (the relevant guidance is in various places) and apologetically leaving them to it, Aries thought you could hand this to them instead.

This is for schemes that are already registered on PSO. For registering new schemes see <https://www.gov.uk/guidance/pension-administrators-register-as-an-administrator#how-to-register>

Key

Considering the length of several important terms, we have abbreviated some as follows:

CTUTR:	Corporation Tax Unique Tax Reference
DAC:	Deferred Annuity Contract
HMRC:	Her Majesty's Revenue & Customs
MPS:	Managing Pension Schemes service
PSO:	Pension Schemes Online service
PSTR:	Pension Scheme Tax Reference
RAC:	Retirement Annuity Contract
SAID:	Scheme Administrator Identification Number

Scheme Administrator v Authorised Practitioners

The Scheme Administrator is the legal term for the person(s) responsible, under the scheme's Trust Deed and Rules documents, for meeting the requirements of the pensions tax regime (for example, making reports to HMRC on MPS/PSO). The Scheme Administrator may be a trustee, and they may delegate these functions to a team of administrators (with a small 'a'). But they remain responsible, and remain as Scheme Administrator, despite this delegation.

The administration team may be designated the role of 'authorised practitioner' and be able to perform certain actions, such as submitting reports. However, practitioners cannot:

- apply to register a pension scheme;
- make the official declaration of being the Scheme Administrator on their behalf;
- declare themselves Scheme Administrator;
- register a Scheme Administrator on MPS or PSO;
- amend Scheme Administrator's personal details;

- report a Scheme Administrator's replacement or resignation;
- authorise another practitioner; or
- associate a new Scheme Administrator to a scheme.

Most importantly for this Insight, HMRC expect the migration of schemes from PSO to MPS to be done by the Scheme Administrator.

List of Schemes on PSO

HMRC requests a review of the scheme list to ensure records are in order on PSO before attempting the migration. (A practitioner might be able to undertake this step, provided they are authorised on PSO.) In particular, HMRC ask to be notified if there are any schemes:

1. listed that are actually inactive and should be marked as wound up;
2. listed that you do not recognise; or
3. **not** listed (when they should be).

You are asked to notify HMRC by emailing migration.mps@hmrc.gov.uk with a subject line specific to the situation, and sometimes with specific details requested.

In the first case, use the subject line 'Managing pension schemes – wound up schemes' and make sure you include:

- the PSTR or superannuation fund reference number (if held)
- the scheme name
- the SAID
- the date of wind up

In the third case (and we assume the second case), use the subject line 'Managing pension schemes – Incorrect list of schemes'. The details to provide aren't specified.

One possible explanation for a missing scheme is a scheme registered before 6 April 2006 without a PSTR. Instead, only the old Superannuation Fund reference number may be held. For MPS to make this scheme available for migration, the Scheme Administrator will first need to notify HMRC that they are Administrator of the scheme(s) in question. The process depends on the number of such schemes.

For five schemes or fewer, complete [Appendix D](#) and email to migration.mps@hmrc.gov.uk using the subject line 'Pre A-Day pension schemes'. For more than five schemes, instead skip the Appendix, email HMRC but use the subject line 'Multiple Pre A-Day pension schemes'. HMRC will then provide further guidance.

Mapping Scheme Administrator Identification ("SAID") Numbers

There is a limit on the number of SAIDs you can have on MPS. You can only have one SAID for:

- each CTUTR that you hold (if the Scheme Administrator registered as an organisation);
- each Self Assessment Unique Taxpayer Reference that you hold (if the Scheme Administrator registered as a partnership);
- each National Insurance number ie, one (if the Scheme Administrator registered as an individual).

This was not the case on PSO, so a Scheme Administrator might have more SAIDs than can be replicated. If so (and only then), HMRC expect the

Scheme Administrator to email migration.mps@hmrc.gov.uk, using the subject line 'Scheme administrator mapping', and include:

- your (the Scheme Administrator's) SAID
- all the other SAIDs the organisation has on PSO

HMRC will then explain the process. The result will be one of the SAIDs (of your choice) becoming the "master ID" and all the others becoming an "ancillary ID". The IDs will all still work on PSO as before.

Enrolling on MPS

However, Scheme Administrators with more than one SAID should enrol on MPS using the master ID (see above).

Provided the SAID begins 'A0____' [*Aries does not know how many do not*], the Scheme Administrator can login to MPS [here](#) using the same user ID and password they use for PSO. The Government Gateway ID is not (necessarily) the same as the SAID.

Scheme Administrators who have forgotten their login credentials can contact HMRC. HMRC do not prescribe an email address and subject line for this. The Scheme Administrator can contact Pension Schemes Services using any of the methods [here](#). Alternatively, if they know someone with access to the business tax account (who has 'Admin' level sign off), that person can reset the credentials under the 'Manage account' section.

The first time the Scheme Administrator logs in, they will have to provide details as if they were registering for the first time. It will save some time

and frustration to have information to hand when doing so. The information required depends on whether the Scheme Administrator was registered as a company, an individual, or a partnership.

Company

- the company name
- the company registration number
- the CTUTR*
- the company's current address (and if less than a year old, the previous address)
- the email and telephone number that the company uses for HMRC services
- the names and addresses of pension advisors the Scheme Administrator plans to use
- the company's PAYE reference and VAT registration number (if relevant)
- for any directors associated with the company
 - name
 - address
 - previous address
 - telephone number
 - email address
- for any of those directors that have been at their current address for less than a year
 - National Insurance number
 - date of birth
 - CTUTR

*A CTUTR is needed even for non-trading companies and public sector organisations that wouldn't otherwise need them. Companies without one need to email pensions.administration@hmrc.gov.uk using the subject line 'MPS — Corporation Tax UTR' providing the company's name and address. HMRC then send a 'provisional' CTUTR by post. Companies are assured the CTUTR will not be active and will not trigger any nasty corporation tax requirements.

Partnership

- the partnership name
- the partnership Self Assessment unique tax reference
- the partnership's current address (and if less than a year old, the previous address)
- a contact email address and telephone number
- the names and addresses of pension advisors the Scheme Administrator plans to use
- the partnership's PAYE and VAT registration numbers (if relevant)
- for all partners:
 - name
 - address
 - previous address
 - telephone number
 - email address
- for any partners that have been at their current address for less than a year
 - National Insurance number
 - date of birth
 - Self Assessment unique tax reference

Individual

- name
- current address (and if less than a year old, the previous address)
- date of birth
- National Insurance number
- contact email address and telephone number
- the names and addresses of any pension advisors

If you enrol in error, you have to wait 24 hours before you can de-enrol. You will get an error message if you try too soon. If you then intend to re-enrol using the same SAID, first email migration.mps@hmrc.gov.uk using the subject line 'Incorrect enrolment', providing the SAID. Await instructions.

There is a bug where sometimes, on enrolment, the enrolled is given a new SAID beginning 'A2'. This is a PSO ID. Again, you should email migration.mps@hmrc.gov.uk using the subject line 'Incorrect enrolment', providing the SAID.

After enrolment, HMRC remind Scheme Administrators (and practitioner) to keep details (including addresses) up to date on **both** PSO and MPS.

Your Scheme List

Once enrolled on MPS, provided any mapping (see above) is complete, Scheme Administrators can view a read-only list of schemes that are available to migrate: those currently registered on PSO under their (master) account with a status of 'open'.

The pension schemes will be listed in PSTR order, which Aries understands is age order. Any RACs and DACs will appear on a separate list to other scheme types. Schemes can be searched for under full scheme name or PSTR.

Scheme Administrators should review the list of schemes on MPS as they reviewed the PSO list before migration (see **List of Schemes on PSO** above). If any mapping was required (see above), check that all the schemes listed on PSO held under any ancillary SAIDs are all listed under the 'master' SAID.

Those closed on PSO are meant to be excluded. If any schemes should not be there, or any schemes seem to be missing, follow the same instructions as above.

Migrating Schemes

Migrating a scheme requires the Scheme Administrator to select it from the MPS scheme list and then provide up to date information on it (reflecting the current position of the scheme) which may include:

- the pension scheme structure
- current membership of the pension scheme
- how the scheme provides benefits
- country or territory of scheme establishment
- establisher details
- trustee details

The full list of information requirements can be found in [Appendix A](#).

Some fields may be pre-populated with information held on PSO. It may be possible to edit some of these entries. It is possible to save progress and close partway through a migration. A different Scheme Administrator can continue the entry, provided they login under the same master ID).

Once the information has been submitted, the scheme will be migrated to MPS and removed from the list of schemes available to migrate. (It will still be visible on PSO after it's been migrated.) HMRC will also issue a registration certificate by post, containing the scheme's PSTR and original date of registration.

Not all schemes have to be migrated at the same time.

Important: after a scheme has been migrated, any updates to information must be provided on both PSO and MPS (until the functionality evolves or until PSO is eventually switched off)

For questions about providing establisher details for migration, email migration.mps@hmrc.gov.uk with the following information:

- the pension scheme name
- the PSTR
- the SAID
- details of the pension scheme establisher query

Special Conditions for Migrating RACs and DACs

As mentioned above, there is a separate list of RACs and DACs available to migrate. Migrating these schemes does not require the same information be provided.

Happily, Scheme Administrators only have to select the scheme and make certain declarations. Furthermore, all the contracts can be selected and migrated at the same time with one set of declarations. And, if any of the migrations fail, the whole process will not be aborted. Those contracts will simply reappear on the list available to migrate.

It may then take up to 48 hours for RACs/DACs to be added to the MPS list of schemes.

Recreation of Existing Relationships / Creating New Relationships

After migration, any existing associations between the scheme and other Scheme Administrators or practitioners **who are enrolled on MPS** should be automatically recreated.

Furthermore, Scheme Administrators that enrol after a scheme has been migrated will have the relationship automatically recreated at that point. However, an authorised practitioner who enrolls after the scheme has been migrated will only have the relationship recreated provided that their authorising Scheme Administrator has enrolled before them.

When adding new Scheme Administrators or authorising new practitioners to a migrated scheme, this should be repeated on PSO for the time being.

There is a great deal more guidance available from HMRC on MPS [here](#), and a top level menu for broader topics [here](#). If you have any general questions or concerns about MPS, you can email migration.mps@hmrc.gov.uk using the subject line 'Managing pension schemes service'.

You can also come back to us first. We suspect you will get an answer sooner, or at least be able to get a second opinion and refine your question for HMRC.

We produced this guidance based on HMRC's own pronouncements. We cannot talk from experience, because we have no schemes to migrate ourselves. If you can share with us anything you learn from experience, we would be extremely grateful.

Did you find this Aries Insight useful?

If so, please share it with your colleagues and let them know that more information is available from the [Aries Pensions System](#).

If you have any suggestions for topics that you would like to see covered in a future Aries Insight, then please [let us know](#).

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